MAR 20 1940

Government of Bombay

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1940-41

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NOTE

The expression " Voted " in this volume means either voted by the Legislative Assembly or authorised by the Governor in exercise of the powers of the Legislature assumed by him under the proclamation dated 4th November 1939.

MO-II Bk H 1745—*a*

Schedule of expenditure authorised by His Excellency the Governor of Bombay for the year 1940–41.

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
7, Land Revenue	*6,82,500*	57,88,500	64,71,000
8, Provincial Excise	*4,21,700*	34,49,300	38,71,000
9, Stamps	....	1,94,000	1,94,000
10, Forests	*3,92,000*	23,06,000	26,98,000
11, Registration	....	5,27,000	5,27,000
12, Charges on account of Motor Vehicles Acts ..	*19,95,000*	3,37,000	23,32,000
13, Other Taxes and Duties	....	14,74,000	14,74,000
17, Interest on works for which capital accounts are kept—Irrigation Works.	*41,76,000*	....	41,76,000
Irrigation Works (including working expenses)—heads XVII, 18, 18 (1) and 19	*40,400**	20,02,000†	20,42,400
22, Interest on debt and other obligations	*1,15,05,000*	....	1,15,05,000
23, Appropriation for reduction or avoidance of debt ..	*7,22,000*	....	7,22,000
Carried over ..	*1,99,34,600*	1,60,77,800	3,60,12,400

* Made up as shown below :—

	Rs.
XVII—*Deduct*—Working Expenses	*5,000*
18, Other revenue expenditure financed from ordinary revenues—Public Works ..	*400*
Do. do. do. do. Civil Expenditure ..	*35,000*
	40,400

† Made up as shown below :—

XVII—*Deduct*—Working Expenses	9,74,000
18, Other revenue expenditure financed from ordinary revenues—Public Works ..	66,000
Do. do. do. do. Civil	7,71,000
18 (1), Other Revenue Expenditure financed from Famine Relief Fund	1,90,000
19, Construction of Irrigation Works	1,000
	20,02,000

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*1,99,34,600*	1,60,77,800	3,60,12,400
25, General Administration	*20,71,000*	55,65,000	76,36,000
27, Administration of Justice	*20,94,000*	44,86,000	65,80,000
28, Jails and Convict Settlements	*73,000*	15,63,000	16,36,000
29, Police	*9,80,000*	1,41,79,000	1,51,59,000
30, Ports and Pilotage	*4,000*	1,000	5,000
36, Scientific Departments	....	1,07,000	1,07,000
37, Education	*4,11,000*	1,99,53,000	2,03,64,000
38, Medical	*4,14,000*	45,88,000	50,02,000
39, Public Health	*1,19,000*	30,64,000	31,83,000
40, Agriculture	*90,000*	11,45,000	12,35,000
XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses	....	8,400	8,400
41, Veterinary	*28,000*	4,04,000	4,32,000
42, Co-operation	*43,000*	21,62,000	22,05,000
43, Industries	....	7,22,000	7,22,000
47, Miscellaneous Departments	*87,000*	9,00,000	9,87,000
50, Civil Works	*7,29,700*‡	1,15,75,400‡	1,23,05,100
Carried over ..	*2,70,78,300*	8,65,00,600	11,35,78,900

‡ Made up as shown below :—

		Voted.	*Charged.*
		Rs.	Rs.
50, Civil Works	....	1,11,45,000	*6,31,000*
XVII—*Deduct*—Working Expenses—			
Establishment	2,25,000	2,36,000	*55,000*
Tools and Plant	11,000		
18, Other Revenue Expenditure—			
Establishment	6,000	7,000	*1,600*
Tools and Plant	1,000		
XLI, Receipts from Electricity Schemes—*Deduct*—Working Expenses—			
Establishment	1,000	1,200	*400*
Tools and Plant	200		
51, Bombay Development Scheme—			
Establishment	1,14,000	1,25,000	*28,000*
Tools and Plant	11,000		
53, Capital Outlay on Electricity Schemes met out of revenue—			
Establishment	1,000	1,200	*400*
Tools and Plant	200		
68, Construction of Irrigation, etc., works—			
Establishment	55,000	60,000	*13,300*
Tools and Plant	5,000		
		1,15,75,400	*7,29,700*

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*2,70,78,300*	8,65,00,600	11,35,78,900
51, Bombay Development Scheme	....	7,58,000	7,58,000
53, Capital Outlay on Electricity Schemes met out of revenue.	*600*	7,800	8,400
54, Famine Relief	....	50,000	50,000
55, Superannuation Allowances and Pensions	*29,26,000*	95,95,000	1,25,21,000
56, Stationery and Printing	....	15,76,000	15,76,000
57, Miscellaneous	....	11,00,000	11,00,000
63, Extraordinary charges	....	1,000	1,000
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)	*3,00,04,900*	9,95,88,400	12,95,93,300
68, Construction of Irrigation, etc., Works	*700*	3,05,000	3,05,700
70, Capital Outlay on Improvement of Public Health ..	*2,000*	66,000	68,000
80, Bombay Development Scheme	*3,000*	18,500	21,500
83, Payments of commuted value of Pensions	*55,000*	2,61,000	3,16,000
Total, Capital Expenditure outside the Revenue Account	*60,700*	6,50,500	7,11,200
Advances repayable	....	3,70,000	3,70,000
Loans and Advances by Provincial Government ..	....	10,96,000	10,96,000
Loans from the Central Government	*65,62,000*	....	65,62,000
Provincial Road Fund	*16,62,000*	....	16,62,000
Total, Disbursements under Debt Heads ..	*82,24,000*	14,66,000	96,90,000
Grand Total ..	*3,82,89,600*	10,17,04,900	13,99,94,500

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—					
IV.—Taxes on Income other than Corporation tax	13	30,00,000	32,20,000	53,20,000	60,00,000
V.—Salt		400	....	....	....
VII.—Land Revenue		3,54,62,340	3,38,63,000	3,38,74,000	3,37,69,000
VIII.—Provincial Excise	15	2,89,77,374	1,77,10,000	1,89,64,000	1,57,33,000
IX.—Stamps—					
A. Non-Judicial..	19	77,26,443	75,56,000	76,40,000	76,40,000
B. Judicial		67,09,927	68,20,000	57,40,000	57,40,000
X.—Forest	21	40,60,207	41,54,000	39,60,000	40,70,000
XI.—Registration	23	14,41,109	14,45,000	14,00,000	13,98,000
XII.—Receipts under Motor Vehicles Acts ..	24	45,38,982	43,30,000	45,14,000	43,93,000
XIII.—Other Taxes and Duties	25	63,95,516	2,06,42,000	1,99,67,000	2,04,16,000
Total ..		9,83,12,298	9,97,40,000	10,13,79,000	9,91,59,000
Irrigation, Navigation, Embankment and Drainage Works—					
Irrigation Works—					
XVII.—Works for which capital accounts are kept—					
(1) Productive Works—	26-27				
Direct Receipts		1,34,013	1,59,000	1,42,000	1,44,000
Portion of Land Revenue due to Irrigation..		10,087	10,000	11,000	10,000
Deduct—Working Expenses		—21,559	—27,000	—27,000	—26,000
Net receipts or payments		1,22,541	1,42,000	1,26,000	1,28,000
(2) Unproductive Works—					
Direct Receipts		30,24,540	30,46,000	30,27,000	31,33,000
Portion of Land Revenue due to Irrigation..		15,091	14,000	14,000	14,000
Deduct—Working Expenses		—15,73,929	—13,00,000	—12,23,000	—12,44,000
Net receipts or payments		14,65,702	17,60,000	18,18,000	19,03,000
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		—54,357	—2,000	—2,000	—2,000
Total, Net receipts ..		15,33,886	19,00,000	19,42,000	20,29,000
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	6,59,247	14,32,000	12,57,000	14,05,000
Debt Service—					
XX.—Interest	34	72,20,737	70,08,000	71,46,000	69,26,000
Carried over ..		10,77,26,168	11,00,80,000	11,17,24,000	10,95,19,000

A.—Statement of Revenue—contd.

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,77,26,168	11,00,80,000	11,17,24,000	10,95,19,000
Civil Administration—					
XXI.—Administration of Justice	35	15,27,308	18,93,000	17,29,000	17,91,000
XXII.—Jails and Convict Settlements ..	36	4,23,601	4,04,000	3,88,000	3,96,000
XXIII.—Police	37	9,32,014	10,82,000	9,86,000	9,79,000
XXVI.—Education	39	15,82,853	21,08,000	22,84,000	20,54,000
XXVII.—Medical	41	14,64,213	14,90,000	15,23,000	15,53,000
XXVIII.—Public Health		19,84,886	28,55,000	28,53,000	28,57,000
XXIX.—Agriculture	42	3,46,602	3,94,000	4,26,000	5,34,000
XXX.—Veterinary	43	36,788	42,000	46,000	43,000
XXXI.—Co-operation		1,95,121	2,45,000	4,97,000	9,49,000
XXXII.—Industries	44	5,02,647	4,99,000	3,90,000	3,18,000
XXXVI.—Miscellaneous Departments ..		1,89,265	1,86,000	1,86,000	1,86,000
Total ..		91,85,298	1,11,98,000	1,13,08,000	1,16,60,000
Civil Works—					
XXXIX.—Civil Works	45	40,08,429	47,37,000	40,57,000	38,58,000
XL.—Bombay Development Scheme ..		8,28,863	10,57,000	11,66,000	12,90,000
XLI.—Receipts from Electricity Schemes ..	46	....	....	2,000	—4,000
Total ..		48,37,292	57,94,000	52,25,000	51,44,000
Miscellaneous—					
XLIII.—Transfers from Famine Relief Fund ..	47	2,22,036	2,16,000	....	2,40,000
XLIV.—Receipts in aid of Superannuation ..		8,50,597	7,43,000	7,58,000	7,46,000
XLV.—Stationery and Printing	48	3,62,559	3,73,000	3,62,000	4,08,000
XLVI.—Miscellaneous	49	5,63,153	5,15,000	5,04,000	5,04,000
Total ..		19,98,345	18,47,000	16,24,000	18,98,000
L.—Miscellaneous adjustments between Central and Provincial Governments..		28,386	32,000	28,000	27,000
Total ..		28,386	32,000	28,000	27,000
Extraordinary Items—					
LI.—Extraordinary Receipts	49	6,84,064	21,000	3,32,000	40,000
Total ..		6,84,064	21,000	3,32,000	40,000
GRAND TOTAL ..		12,44,59,553	12,89,72,000	13,02,41,000	12,82,88,000

Receipts.	Reference to detailed Estimate.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		12,44,59,553	12,89,72,000	13,02,41,000	12,82,38,000
Excess of revenue over expenditure on revenue account		....		....	48,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt		....	....	....	....
Floating debt		15,00,000	90,00,000	45,00,000	40,00,000
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.	50				
State Provident Funds		58,06,403	58,00,000	56,28,000	57,00,000
Special Loans		....	..	13,50,000	....
P. Deposits and Advances.					
Famine Relief Fund		3,88,949	,16,000	3,36,000	2,40,000
Appropriation for reduction or avoidance of debt		6,26,962	6,86,000	6,86,000	7,22,000
Provincial Road Fund		21,50,690	23,52,000	26,53,000	12,31,000
Special Development Fund		50,00,000	....	25,00,000	....
Transfers from Famine Relief Fund ..	51	....	....	....	....
Depreciation Reserve Fund—Government Presses		23,079	26,000	23,000	27,000
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		20,000	20,000	7,88,000	20,000
Deposits of Local Funds		3,32,20,570	3,20,00,000	3,25,00,000	3,27,00,000
Departmental and Judicial Deposits— Civil Deposits	52	5,55,11,519	4,55,00,000	5,35,00,000	5,00,00,000
Other Accounts	52–53	33,77,558	41,36,000	30,34,000	35,09,000
Advances repayable		18,00,218	20,00,000	18,50,000	18,00,000
Permanent advances		7,918	3,000	3,000	4,000
Accounts with the Government of Burma ..		58,627	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank ..	54–55	2,03,055	1,40,000	2,25,000	2,00,000
Suspense accounts		5,45,31,109	3,79,00,000	6,81,00,000	7,25,00,000
Cheques and Bills		2,93,50,503	2,88,00,000	3,03,00,000	3,00,00,000
Departmental and similar accounts ..		95,539	1,50,000	75,000	1,00,000
R. Loans and Advances by Provincial Government.		62,31,218	66,76,000	68,01,000	67,51,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	55	13,61,18,990	12,53,00,000	13,86,00,000	13,90,00,000
Remittances by bills		3,84,11,493	3,97,00,000	4,09,50,000	4,07,00,000
Adjusting account between Central and Provincial Governments		1,91,36,416	1,54,00,000	2,68,00,000	2,60,00,000
Adjusting accounts with Railways ..		....	....	60,00,000	60,00,000
Inter-Provincial Suspense account ..		21,83,703	15,00,000	28,00,000	27,50,000
Total—Debt Heads ..		39,57,54,519	35,73,55,000	43,01,27,000	42,40,79,000
Total Receipts ..		52,02,14,072	48,63,27,000	56,03,68,000	55,23,67,000
Opening balance ..		71,47,140	62,65,000*	77,78,000†	43,00,000‡
Grand Total ..		52,73,61,212	49,25,92,000	56,81,46,000	55,66,67,000

* This is exclusive of (*a*) 74,72 on account of investment of cash of balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 15 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (*a*) 1,09,37 on account of investment of balances in treasury bills, (*b*) about 61 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 15 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (*a*) 1,48,00 on account of investment of balances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938-39. Distribution of total into		
		Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—				
7.—Land Revenue	57	*16,96,933*	49,78,740	66,75,673
8.—Provincial Excise	70	*5,91,188*	34,73,636	40,64,824
9.—Stamps	80	....	1,93,617	1,93,617
10.—Forest	82	*4,42,922*	22,44,213	26,87,135
11.—Registration	87	....	5,34,828	5,34,828
12.—Charges on account of Motor Vehicles Acts ..	89	*18,99,300*	2,25,210	21,24,510
13.—Other Taxes and Duties	93	....	13,73,105	13,73,105
Total ..		*46,30,343*	1,30,23,349	1,76,53,692
Irrigation Revenue Account—				
17.—Interest on Works for which capital accounts are kept—Irrigation Works	96	*41,67,113*	....	41,67,113
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which no capital accounts are kept—				
A.—Irrigation Works (P. W.)	97	*20,118*	3,47,595	3,67,713
B.—Navigation, Embankment and Drainage Works (P. W.)	98	*1,754*	40,945	42,699
A.—Irrigation Works (Civil)	99	*15,120*	5,04,065	5,19,185
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	102	....	....	....
Total ..		*42,04,105*	8,92,605	50,96,710
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—				
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Financed from Famine Relief Fund	102	....	....	....
B.—Financed from Ordinary Revenues		*1*	11	12
Total ..		*1*	11	12
Debt Services—				
22.—Interest on Debt and Other Obligations	103	*1,19,54,773*	....	1,19,54,773
23.—Appropriation for Reduction or Avoidance of Debt	104	*6,26,962*	....	6,26,962
Total ..		*1,25,81,735*	....	1,25,81,735
Civil Administration—				
25.—General Administration	105	*18,97,121*	61,93,880	80,91,001
27.—Administration of Justice	146	*19,49,368*	47,03,187	66,52,555
28.—Jails and Convict Settlements	166	*1,12,516*	15,20,994	16,33,510
Carried over ..		*39,59,005*	1,24,18,061	1,63,77,066
		2,14,16,184	1,39,15,965	3,53,32,149

Budget Estimate, 1939–40.			Revised Estimate, 1939–40.			Budget Estimate, 1940–41.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,26,000	60,37,000	66,63,000	*7,59,000*	59,62,000	67,21,000	*6,82,500*	57,88,500	64,71,000
5,08,000	34,29,000	39,37,000	*4,30,000*	33,16,000	37,46,000	*4,21,700*	34,49,300	38,71,000
....	1,98,000	1,98,000	....	1,98,000	1,98,000	....	1,94,000	1,94,000
4,04,000	23,28,000	27,32,000	*3,89,000*	22,77,000	26,66,000	*3,92,000*	23,06,000	26,98,000
....	5,45,000	5,45,000	....	5,25,000	5,25,000	....	5,27,000	5,27,000
17,25,000	2,70,000	19,95,000	*18,30,000*	2,80,000	21,10,000	*19,95,000*	3,37,000	23,32,000
....	11,49,000	11,49,000	....	13,84,000	13,84,000	....	14,74,000	14,74,000
22,63,000	1,39,56,000	1,72,19,000	*34,08,000*	1,39,42,000	1,73,50,000	*34,91,200*	1,40,75,800	1,75,67,000
41,75,000	....	41,75,000	*41,72,000*	....	41,72,000	*41,76,000*	....	41,76,000
9,600	92,400	1,02,000	*9,600*	2,86,400	2,96,000	*1,500*	67,000	68,500
1,400	36,600	38,000	*1,400*	40,600	42,000	*500*	6,000	6,500
41,000	13,04,000	13,45,000	*47,000*	10,29,000	10,76,000	*35,000*	7,71,000	8,06,000
....	2,16,000	2,16,000	....	....	....	....	1,90,000	1,90,000
42,27,000	16,49,000	58,76,000	*42,30,000*	13,56,000	55,86,000	*42,13,000*	10,34,000	52,47,000
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	....	1,000	1,000
	1,000	1,000	....	1,000	1,000	....	1,000	1,000
1,16,75,000	....	1,16,75,000	*1,17,35,000*	....	1,17,35,000	*1,15,05,000*	....	1,15,05,000
6,86,000	....	6,86,000	*6,86,000*	....	6,86,000	*7,22,000*	....	7,22,000
1,23,61,000	....	1,23,61,000	*1,24,21,000*	....	1,24,21,000	*1,22,27,000*	....	1,22,27,000
19,25,000	61,72,000	80,97,000	*19,93,000*	58,03,000	77,96,000	*20,71,000*	55,65,000	76,36,000
19,37,000	46,49,000	65,86,000	*19,33,000*	46,74,000	66,07,000	*20,94,000*	44,86,000	65,80,000
1,06,000	15,05,000	16,11,000	*94,000*	15,85,000	16,79,000	*73,000*	15,63,000	16,36,000
39,68,000	1,23,26,000	1,62,94,000	*40,20,000*	1,20,62,000	1,60,82,000	*42,38,000*	1,16,14,000	1,58,52,000
1,98,51,000	1,56,06,000	3,54,57,000	*2,00,59,000*	1,52,99,000	3,53,58,000	*1,99,31,200*	1,51,10,800	3,50,42,000

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938–39.		
		Distribution of total into		Total.
		Charged.	Voted.	
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*2,14,16,184*	1,39,15,965	3,53,32,149
		39,59,005	1,24,18,061	1,63,77,066
Civil Administration—*contd.*				
29.—Police	179	*9,57,247*	1,34,12,365	1,43,69,612
30.—Ports and Pilotage	210	*1,772*	186	1,958
36.—Scientific Departments	211	....	1,03,339	1,03,339
37.—Education	212	*5,18,982*	1,85,45,215	1,90,64,197
38.—Medical	247	*4,08,881*	41,24,592	45,33,473
39.—Public Health	274	*1,49,090*	26,05,229	27,54,319
40.—Agriculture	289	*1,18,441*	13,61,414	14,79,855
41.—Veterinary	321	*28,075*	3,81,573	4,09,648
42.—Co-operation	326	*29,117*	5,85,243	6,14,360
43.—Industries	356	....	8,91,968	8,91,968
47.—Miscellaneous Departments	379	*1,01,353*	7,32,345	8,33,698
Total ..		*62,71,963*	5,51,61,530	6,14,33,493
Civil Works.				
50.—Civil Works	391	*6,30,690*	1,06,78,877	1,13,09,567
51.—Bombay Development Scheme	428	*30,417*	9,65,437	9,95,854
53.—Capital Outlay on Electricity schemes met out of revenue	431	....	....	....
Total ..		*6,61,107*	1,16,44,314	1,23,05,421
Carried over ..		*2,83,49,254*	8,07,21,809	10,90,71,063

Budget Estimate, 1939–40.			Revised Estimate, 1939–40.			Budget Estimate, 1940–41.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,98,51,000	1,56,06,000	3,54,57,000	*2,00,59,000*	1,52,99,000	3,53,58,000	*1,99,31,200*	1,51,10,800	3,50,42,000
39,68,000	1,23,26,000	1,62,94,000	*40,20,000*	1,20,62,000	1,60,82,000	*42,38,000*	1,16,14,000	1,58,52,000
9,63,000	1,34,08,000	1,43,71,000	*9,97,000*	1,41,11,000	1,51,08,000	*9,80,000*	1,41,79,000	1,51,59,000
4,000	1,000	5,000	*5,000*	1,000	6,000	*4,000*	1,000	5,000
....	95,000	95,000	....	1,14,000	1,14,000	....	1,07,000	1,07,000
4,32,000	2,05,60,000	2,09,92,000	*[illegible],00,000*	1,98,28,000	2,02,28,000	*4,11,000*	1,99,53,000	2,03,64,000
4,15,000	43,64,000	47,79,000	*3,72,600*	42,83,400	46,56,000	*4,14,000*	45,88,000	50,02,000
1,41,000	30,07,000	31,48,000	*1,28,000*	29,55,000	30,83,000	*1,19,000*	30,64,000	31,83,000
92,000	12,14,000	13,06,000	*93,000*	11,17,000	12,10,000	*90,000*	11,45,000	12,35,000
28,000	4,12,000	4,40,000	*28,000*	4,16,000	4,44,000	*28,000*	4,04,000	4,32,000
45,000	17,18,000	17,63,000	*41,000*	17,90,000	18,31,000	*43,000*	21,62,000	22,05,000
....	13,14,000	13,14,000	....	7,82,000	7,82,000	....	7,22,000	7,22,000
90,000	9,84,000	10,74,000	*1,27,000*	11,81,000	13,08,000	*87,000*	9,00,000	9,87,000
61,78,000	5,94,03,000	6,55,81,000	*62,11,600*	5,86,40,400	6,48,52,000	*64,14,000*	5,88,39,000	6,52,53,000
6,00,000	1,18,08,000	1,24,08,000	*5,76,000*	1,13,10,000	1,18,86,000	*6,31,000*	1,11,45,000	1,17,76,000
29,000	10,82,000	11,11,000	*29,000*	10,38,000	10,67,000	*28,000*	8,83,000	9,11,000
....	....	....	....	1,82,000	1,82,000	*1,000*	9,000	10,000
6,29,000	1,28,90,000	1,35,19,000	*6,05,000*	1,25,30,000	1,31,35,000	*6,60,000*	1,20,37,000	1,26,97,000
2,66,58,000	8,78,99,000	11,45,57,000	*2,68,76,600*	8,64,69,400	11,33,45,000	*2,70,05,200*	8,59,86,800	11,29,92,000

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938-39.		
		Distribution of total into		Total.
		Charged.	Voted.	
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*2,83,49,254*	8,07,21,809	10,90,71,063
Miscellaneous—				
54.—Famine—				
A.—Famine Relief	433	*1,178*	3,04,340	3,05,518
B.—Transfers to Famine Relief Fund		*1,70,466*	....	1,70,466
55.—Superannuation Allowances and Pensions ..	434	*27,68,861*	87,47,051	1,15,15,912
55A.—Commutation of Pensions financed from Ordinary Revenues	437	*761*	3,876	4,637
56.—Stationery and Printing	438	....	12,57,411	12,57,411
57.—Miscellaneous	445	*3,075*	55,94,247	55,97,322
Total ..		*29,44,341*	1,59,06,925	1,88,51,266
Extraordinary Items—				
63.—Extraordinary Charges	451	....	36,114	36,114
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)		*3,12,93,595*	9,66,64,848	12,79,58,443
Excess of expenditure over revenue		....	....	34,98,890
Capital Expenditure outside the Revenue Account—				
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	463	*9,608*	81,377	90,985
70.—Capital outlay on Improvement of Public Health ..	465	*4,821*	1,07,690	1,12,511
80.—Bombay Development Scheme	468	(*d*) *95,680*	(*d*) 2,95,790	1,88,410
83.—Payments of Commuted Value of Pensions ..	471	*63,207*	3,12,304	3,75,511
85.—Payments to Retrenched Personnel	472	....	—29,671	—29,671
Total, Capital expenditure outside the Revenue Account ..		*1,73,316*	5,64,430	7,37,746
Total Expenditure—Statement C ..		*3,14,66,911*	9,72,29,278	12,86,96,189

(*a*) Distribution of the gross expenditure of Rs. 18,500 is given.
(*b*) Distribution of the gross expenditure of Rs. 2,93,000 is given.
(*c*) Distribution of the gross expenditure of Rs. 1,94,000 is given.
(*d*) Distribution of the gross expenditure of Rs. 3,91,470 is given.

Budget Estimate, 1939–40.			Revised Estimate, 1939–40.			Budget Estimate, 1940–41.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,66,58,000	8,78,99,000	11,45,57,000	*2,68,75,600*	8,64,69,400	11,33,45,000	*2,70,05,200*	8,59,86,800	11,29,92,000
....	....	....	....	1,00,000	1,00,000	....	50,000	50,000
....	....	....	*1,18,000*	....	1,18,000	....	....	....
29,59,000	90,03,000	1,19,62,000	*29,43,000*	92,35,000	1,21,78,000	*29,26,000*	95,95,000	1,25,21,000
1,000	3,000	4,000	*1,000*	3,000	4,000	....	....	....
....	14,07,000	14,07,000	....	13,20,000	13,20,000	....	15,76,000	15,76,000
....	13,85,000	13,85,000	*9,000*	35,32,000	35,41,000	....	11,00,000	11,00,000
29,60,000	1,17,98,000	1,47,58,000	*30,71,000*	1,41,90,000	1,72,61,000	*29,26,000*	1,23,21,000	1,52,47,000
....	71,000	71,000	*1,24,000*	31,000	1,55,000	....	1,000	1,000
2,96,18,000	9,97,68,000	12,93,86,000	*3,00,70,600*	10,06,90,400	13,07,61,000	*2,99,31,200*	9,83,08,800	12,82,40,000
....	....	4,14,000	....	....	5,20,000	....	....	....
10,000	1,08,000	1,18,000	*10,000*	2,96,000	3,06,000	*14,000*	3,65,000	3,79,000
4,000	1,05,000	1,09,000	*3,000*	77,000	80,000	*2,000*	66,000	68,000
(c) *3,000*	(c) 1,91,000	96,000	(b) *3,000*	(b) 2,90,000	—56,000	(a) *3,000*	(a) 15,500	—52,000
65,000	3,36,000	4,01,000	*64,000*	3,88,000	4,52,000	*55,000*	2,61,000	3,16,000
....	....	....	....	....	....	....	....	....
82,000	7,40,000	7,24,000	*80,000*	10,51,000	7,82,000	*74,000*	7,07,500	7,11,000
2,97,00,000	10,05,08,000	13,01,10,000	*3,01,50,600*	10,17,41,400	13,15,43,000	*3,00,05,200*	9,90,16,300	12,89,51,000

D.—Statement of Disbursements under Debt Heads.

Disbursements.	Reference to detailed Estimate.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Expenditure from Statement C ..		12,86,96,189	13,01,10,000	13,15,43,000	12,89,51,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	473	26,500	....	10,000	....
Floating debt		15,00,000	90,00,000	45,00,000	40,00,000
Loans from the Central Government		60,13,110	62,32,000	62,32,000	65,62,000
O. Unfunded Debt.					
Special Loans		....	....	11,93,000	....
State Provident Funds		43,19,533	38,00,000	42,00,000	42,00,000
P. Deposits and Advances.					
Famine Relief Fund		4,89,924	3,16,000	1,70,000	5,76,000
Appropriation for reduction or avoidance of debt		....	....	....	....
Provincial Road Fund	474	20,51,254	23,52,000	12,07,000	16,62,000
Special Development Fund		....	21,05,000	19,03,000	27,48,000
Depreciation Reserve Fund—Government Presses		37,384	17,000	19,000	32,000
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)		5,23,224	6,000	7,75,000	5,000
Deposits of Local Funds		3,27,20,170	3,20,00,000	3,28,00,000	3,27,00,000
Departmental and Judicial Deposits—					
Civil Deposits	475–476	5,39,80,474	4,55,00,000	5,40,00,000	5,00,00,000
Other Accounts		33,05,053	41,92,000	37,48,000	35,25,000
Advances repayable	476	18,11,002	20,00,000	18,50,000	18,00,000
Permanent advances		4,580	4,000	8,000	4,000
Accounts with Foreign Governments and Indian States		....	....	....	....
Accounts with the Government of Burma		58,427	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank		2,30,226	1,40,000	2,25,000	2,00,000
Suspense accounts		5,80,03,487	3,04,00,000	7,20,00,000	6,91,00,000
Cheques and Bills	477	2,91,28,826	2,88,00,000	3,05,00,000	3,00,00,000
Departmental and similar accounts		94,225	1,50,000	75,000	1,00,000
Miscellaneous Government Account		....	....	....	....
R. Loans and Advances by Provincial Government		9,27,059	13,80,000	16,13,000	10,96,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	477	13,59,34,833	12,53,00,000	13,88,50,000	13,90,00,000
Remittances by bills		3,84,33,580	3,97,00,000	4,09,50,000	4,06,50,000
Adjusting Account between Central and Provincial Governments ..		1,91,09,073	1,54,00,000	2,66,00,000	2,60,00,000
Adjusting accounts with Railways		....	....	60,00,000	60,00,000
Inter-Provincial Suspense Account		21,84,666	15,00,000	27,50,000	28,00,000
Total, Disbursements under Debt Heads ..		39,08,86,610	35,03,44,000	43,23,03,000	42,28,85,000
Total, Disbursements ..		51,95,82,799	48,04,54,000	56,38,46,000	55,18,36,000
Closing Balance ..		77,78,413*	1,21,38,000†	43,00,000‡	48,31,000§
Grand Total ..		52,73,61,212	49,25,92,000	56,81,46,000	55,66,67,000

*This is exclusive of (*a*) 1,09,37 on account of investment of balances in treasury bills, (*b*) about 61 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 15 lakhs of Provincial Road Fund invested in treasury bills.

†This is exclusive of (*a*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*b*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securitiess and (*c*) about 11 lakhs of Provincial Road Fund invested in treasury bills.

‡This is exclusive of (*a*) 1,48,00 on account of investment of balances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

§This is exclusive of (*a*) 1,14,00 on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		30,00,000	32,20,000	53,20,000	60,00,000
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		400	....	....	....
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,55,55,708	3,40,00,000	3,40,00,000	3,40,00,000
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		79,889	1,75,000	1,20,000	1,00,000
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	1,96,125	2,00,000	1,70,000	1,90,000
RECOVERIES OF OVERPAYMENTS		3,027	5,000	5,000	4,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		67,862	50,000	70,000	70,000
MISCELLANEOUS	VIIC	4,21,353	4,35,000	4,65,000	3,90,000
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 26 and 27), etc., for which capital accounts are kept		—5,59,516	—6,32,000	—6,23,000	—6,15,000
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept					
TOTAL, LAND REVENUE ..		3,57 64,448	3,42,33,000	3,42,07,000	3,41,39,000
Deduct—REFUNDS		—3,02,108	—3,70,000	—3,33,000	—3,70,000
TOTAL ..		3,54,62,340	3,38,63,000	3,38,74,000	3,37,69,000
DETAILED ACCOUNT No. VII-A. **LAND REVENUE. Ordinary Revenue.**					
Fixed Collections—					
Ordinary fixed revenue		3,42,86,125	3,25,00,000	3,25,00,000	3,25,00,000
Fluctuating Collections—					
Miscellaneous land revenue appearing in Tharavbands		12,69,583	15,00,000	15,00,000	15,00,000
TOTAL ..		3,55,55,708	3,40,00,000	3,40,00,000	3,40,00,000

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,19,646	1,50,000	1,28,000	1,35,000
Recoveries on account of City Survey operations	15,686	10,000	7,000	15,000
Recoveries on account of cost of boundary marks recoverable from landholders ..	60,793	40,000	35,000	40,000
TOTAL ..	1,96,125	2,00,000	1,70,000	1,90,000

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.				
Other items	3,74,335	3,90,000	4,20,000	3,90,000
Recoveries of Photozinco Press, Poona	47,018	45,000	45,000	....*
TOTAL ..	4,21,353	4,35,000	4,65,000	3,90,000

*Transferred to the major head "XLV, Stationery and Printing"—*Vide* page 48.

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	1,38,30,926	1,33,72,000	84,00,000	63,79,000
Country fermented liquor	VIII-B	63,34,617	62,95,000	42,00,000	37,68,000
Malt liquors	VIII-C	6,645	5,000	6,000	4,500
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	VIII-D	22,82,540	25,30,000	14,80,000	10,40,000
Receipts from commercial spirits including denatured spirits and medicated wines		3,45,564	3,37,000	3,40,000	3,47,000
Opium	VIII-E	18,36,348	18,65,000	15,43,000	15,06,000
Duties on medicinal and toilet preparations containing alcohol, opium, etc.		2,22,957	2,33,000	2,43,000	2,20,000
Hemp and other drugs	VIII-F	17,06,053	17,41,000	11,59,000	9,97,500
Receipts from distilleries	VIII-G	25,65,279	25,43,000	17,57,000	16,24,000
Fines, Confiscations and miscellaneous	VIII-H	1,38,32	1,00,000	1,50,000	1,36,200
Recoveries of overpayments		18,52	....	1,000	....
Collection of payments for services rendered		4,035	2,000	5,000	4,800
Receipts in England		660	....	....	....
Loss or gain by exchange		4	....	....	....
Lump Reduction for loss in excise revenue on account of new prohibition measures		....	–1,10,00,000	....	....
TOTAL ..		2,92,92,476	1,80,23,000	1,92,84,000	1,60,27,000
Deduct—Refunds	VIII-K	—3,15,102	—3,13,000	—3,20,000	—2,94,000
TOTAL		2,89,77,374	1,77,10,000	1,89,64,000	1,57,33,000

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

Still-head duty	91,81,795	83,80,000	55,00,000	41,54,000
Licence fees (*a*)	46,49,131	49,92,000	29,00,000	22,25,000
TOTAL ..	1,38,30,926	1,33,72,000	84,00,000	63,79,000

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Tree-tax receipts	22,56,763	22,00,000	16,00,000	15,59,000
Licence fees (*a*)	40,77,854	40,95,000	26,00,000	22,09,000
TOTAL ..	63,34,617	62,95,000	42,00,000	37,68,000
DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.				
Duty on beer manufactured in India	2,012	2,000	3,000	2,000
Licence fees for sale of beer manufactured in India or elsewhere	4,633	3,000	3,000	2,500
TOTAL ..	6,645	5,000	6,000	4,500
DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor ..	7,18,110	8,26,000	2,50,000	2,17,000
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	11,69,043	13,06,000	10,30,000	6,60,000
Excise pass fee on Foreign Liquor	3,95,387	3,98,000	2,00,000	1,63,000
TOTAL ..	22,82,540	25,30,000	14,80,000	10,40,000

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	5,40,471	3,38,100	2,83,000	2,65,200
Gain on sale of Excise Opium	5,63,697	8,02,800	7,35,000	7,82,700
Licence fees (*a*)	7,32,180	7,24,100	5,25,000	4,58,000
TOTAL ..	18,36,348	18,65,000	15,43,000	15,06,000

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.				
Duty on Ganja	8,11,312	8,15,000	6,10,000	5,72,000
Duty on Bhang	34,921	32,000	23,000	16,500
Duty on Charas	2,83,581	2,33,000	76,000	23,000
Licence fees (including warehouse dues) (*a*)	5,76,239	6,61,000	4,50,000	3,86,000
TOTAL ..	17,06,053	17,41,000	11,59,000	9,97,500

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
Dhadgaon Distillery	41,366	50,100	50,000	45,100
Nasik Distillery	25,16,894	24,84,000	17,00,000	15,72,700
PRIVATE DISTILLERIES.				
Chowka Distillery	7,019	8,900	7,000	6,200
TOTAL ..	25,65,279	25,43,000	17,57,000	16,24,000
DHADGAON DISTILLERY.				
Sale proceeds of spirits	41,366	50,000	49,500	45,000
Miscellaneous receipts	....	100	500	100
TOTAL ..	41,366	50,100	50,000	45,100
NASIK DISTILLERY.				
Sale proceeds of spirits	23,76,796	23,52,000	15,55,000	14,41,700
Coopering receipts	25,534	25,000	20,000	16,000
Miscellaneous receipts	1,14,564	1,07,000	1,25,000	1,15,000
TOTAL ..	25,16,894	24,84,000	17,00,000	15,72,700
CHOWKA DISTILLERY.				
Sale proceeds of spirits	6,861	8,800	6,800	6,000
Miscellaneous receipts	158	100	200	200
TOTAL ..	7,019	8,900	7,000	6,200

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.				
Fines and forfeitures	35,588	28,000	25,000	21,200
Miscellaneous	1,02,735	72,000	1,25,000	1,15,000
Gain on liquor (contract supply area)	....	....	....	....
TOTAL ..	1,38,323	1,00,000	1,50,000	1,36,200

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.				
Excise receipts in the Presidency proper	—3,01,010	—3,10,000	—3,10,000	—2,89,000
Excise receipts at Nasik Distillery	—14,092	—3,000	—10,000	—5,000
TOTAL ..	—3,15,102	—3,13,000	—3,20,000	—2,94,000

IX.—STAMPS.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	18,98,697	19,57,000	18,95,000	18,95,000
Sale of other non-judicial stamps	IXB	53,76,945	53,13,000	54,40,000	54,40,000
Duty on impressing documents	IXC	4,22,365	2,89,000	3,13,000	3,13,000
Fines and penalties	....	27,255	20,000	20,000	20,000
Miscellaneous	IXD	76,364	44,000	43,000	43,000
Total A-Non-Judicial Stamps ..	....	78,01,626	76,23,000	77,11,000	77,11,000
Deduct—Refunds ..	....	—75,183	— 67,000	—71,000	—71,000
TOTAL ..	....	77,26,443	75,56,000	76,40,000	76,40,000
B-Judicial—					
Court fees—					
Court fees realised in stamps	....	67,92,112	69,00,000	58,00,000	58,00,000
Deduct—Refunds	....	—82,376	— 84,000	—64,000	—64,000
Fines and penalties	....	163	3,000	3,000	3,000
Miscellaneous	IXE	28	1,000	1,000	1,000
Total B-Judicial Stamps ..	....	67,09,927	68,20,000	57,40,000	57,40,000
GRAND TOTAL ..	....	1,44,36,370	1,43,76,000	1,33,80,000	1,33,80,000

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.

Impressed Stamps—				
Bills of lading	1,01,530	1,02,000		52,000
Hundi stamped papers	1,05,599	71,000		96,000
Special Impressed Labels—				
Hundies or Bills of exchange denoted with special adhesive stamps ..	1,90,738	2,00,000		2,30,000
Insurance policies	794	....		....
Insurance stamps	2,55,144	2,54,000		2,60,000
Foreign Bills Stamps—				
Foreign bills	2,18,602	2,00,000		2,25,000
Share transfers stamps	9,68,919	10,61,000		9,68,000
Agreement stamps	2,906	4,000		4,000
Brokers' notes stamps	54,465	65,000		60,000
TOTAL ..	18,98,697	19,57,000	18,95,000	18,95,000

DETAILED ACCOUNT No. IX-B. **STAMPS.** **Sale of other non-Judicial Stamps.**	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	22,80,853	24,16,000		24,21,000
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	23,87,471	60,000		60,000
Unstamped documents		16,00,000		15,71,000
Clearance lists		3,20,000		6,40,000
Foreign Bill Stamps—				
Notarial	3,872	5,000		4,000
Other non-Judicial revenue stamps	7,04,749	9,12,000		7,44,000
TOTAL ..	53,76,945	53,13,000	54,40,000	54,40,000
DETAILED ACCOUNT No. IX-C. **STAMPS.** **Duty on Impressing Documents.**				
Duty on embossing receipts and other stamps	24,387	20,000		20,000
Duty on embossing two-anna stamps on forms of agreements and contracts ..	10,050	20,000		10,000
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	2,48,503	1,50,000		1,65,000
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	1,37,756	96,000		1,16,000
Other Items	1,669	3,000		2,000
TOTAL ..	4,22,365	2,89,000	3,13,000	3,13,000
DETAILED ACCOUNT No. IX-D. **STAMPS.** **Miscellaneous.**				
Composition of stamp duty	71,000	40,000		39,000
Adjudication fees	4,185	3,000		3,000
Other items	1,179	1,000		1,000
TOTAL ..	76,364	44,000	43,000	43,000
DETAILED ACCOUNT No. IX-E. **STAMPS—(Judicial).** **Miscellaneous.**				
Composition of stamp duty	....	....		
Adjudication fees		....		
Other items	28	1,000		1,000
TOTAL ..	28	1,000		1,000

X-FOREST.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	XA	8,16,867	10,00,000	8,20,000	9,26,000
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	XB	29,13,017	28,70,000	28,58,000	28,50,000
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	....	1,868	2,000	2,000	2,000
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ..	XC	12,133	11,000	13,000	11,000
V.—MISCELLANEOUS	XD	3,38,776	2,83,000	2,86,000	2,93,000
TOTAL ..		40,82,661	41,66,000	39,79,000	40,82,000
Deduct—REFUNDS ..		(*a*) —22,454	—12,000	—19,000	—12,000
TOTAL ..		40,60,207	41,54,000	39,60,000	40,70,000

DETAILED ACCOUNT No. X-A.
FOREST.

Timber, etc., removed from the Forests by Government Agency.

(*a*) Timber		8,60,000		8,03,000
(*b*) Firewood and charcoal		19,000		18,000
(*c*) Bamboos		....		....
(*d*) Sandalwood		1,20,000		1,04,000
(*e*) Grass and other minor produce		1,000		1,000
TOTAL ..	8,16,867	10,00,000	8,20,000	9,26,000

(*a*) Includes an amount of Rs. 8,901 voted in connection with the abolition of grazing fees.

X-FOREST.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. X-B. FOREST. Timber, etc., removed from the Forests by Consumers or Purchasers.				
(a) Timber		22,30,000		22,32,000
(b) Firewood and charcoal		2,60,000		2,60,000
(c) Bamboos		88,000		94,000
(d) Grazing and fodder grass		1,90,000		1,67,000
(e) Other minor produce		1,02,000		97,000
TOTAL ..	29,13,017	28,70,000	28,58,000	28,50,000
DETAILED ACCOUNT No. X-C. FOREST. Revenue from Forests not managed by Government.				
(a) Duty on foreign timber and other forest produce		9,000		8,000
(b) Revenue from shared and private forests		2,000		3,000
TOTAL ..	12,133	11,000	13,000	11,000
DETAILED ACCOUNT No. X-D. FOREST. Miscellaneous.				
(a) Fines and forfeitures		22,000		23,000
(b) Refunds		1,000		1,000
(c) Other sources		2,44,000		2,56,000
(d) Recoveries of establishment charges		16,000		13,000
TOTAL ..	3,38,776	2,83,000	2,86,000	2,93,000

XI-REGISTRATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		13,99,720	14,04,000	13,58,000	13,58,000
FEES FOR COPIES OF REGISTERED DOCUMENTS		31,625	30,000	30,000	30,000
MISCELLANEOUS	IXA	13,540	14,000	16,000	13,000
TOTAL ..		14,44,885	14,48,000	14,04,000	14,01,000
Deduct—REFUNDS ..		—3,776	—3,000	—4,000	—3,000
TOTAL ..		14,41,109	14,45,000	14,00,000	13,98,000

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties		5,942	6,000	9,000	6,000
Fees for authentication of Powers of attorney		2,342	2,500	2,000	2,000
Other items		5,256	5,500	5,000	5,000
TOTAL ..		13,540	14,000	16,000	13,000

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	XIIA	4,07,819	4,06,000	4,11,000	4,14,000
Receipts under the Provincial Motor Vehicles Taxation Act ..		41,53,717	39,50,000	41,25,000	40,00,000
Fees and other Receipts (I. M. V. Act)		19,884	15,500	20,000	20,000
Total ..		45,81,420	43,71,500	45,56,000	44,34,000
Deduct—Refunds ..	XIIB	—42,438	—41,500	—42,000	—41,000
TOTAL ..		45,38,982	43,30,000	45,14,000	43,93,000
DETAILED ACCOUNT No. XIIA. RECEIPTS UNDER MOTOR VEHICLES ACTS. Receipts under the Indian Motor Vehicles Act.					
Bombay city		2,47,025	2,52,000	2,53,000	2,06,000
Presidency proper		1,60,794	1,54,000	1,58,000	1,24,000
Transfer from the Deposit account of subventions from the Central Road Fund ..		....	....	....	84,000
TOTAL ..		4,07,819	4,06,000	4,11,000	4,14,000
DETAILED ACCOUNT No. XIIB. RECEIPTS UNDER MOTOR VEHICLES ACTS. Deduct—Refunds.					
Indian Motor Vehicles Act—					
Bombay city		—98	—500	—500	—300
Presidency proper		—572	—1,000	—1,000	—700
Provincial Motor Vehicles Taxation Act		—41,768	—40,000	40,500	—40,000
TOTAL ..		—42,438	—41,500	—42,000	—41,000

XIII—OTHER TAXES AND DUTIES.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A.—Taxes on Luxuries including Taxes on Entertainments, amusements, Betting and Gambling—	Rs.	Rs.	Rs.	Rs.
Entertainment Tax	8,63,900	8,20,000	9,80,000	9,00,000
Betting Tax—				
Totalisator	9,63,718	9,50,000	9,60,000	9,60,000
Bookmakers	2,40,140	2,70,000	2,40,000	2,45,000
Luxury Tax (License fees from the Royal Western India Turf Club)	3,00,000	3,00,000	3,00,000	3,00,000
Total ..	23,67,758	23,40,000	24,80,000	24,05,000
Deduct—Refunds ..	—3,744	—5,000	—5,000	—5,000
TOTAL ..	23,64,014	23,35,000	24,75,000	24,00,000
B.—Receipts from Electricity Duties—				
Fees under the Indian Electricity Rules, 1922, and Fees for the electrical inspection of cinemas	44,911	....*	1,42,000	1,50,000
Other receipts	17,51,238	34,00,000	30,30,000	31,50,000
Deduct—Refunds ..	—864	....	....	....
TOTAL ..	17,95,285	34,00,000	31,72,000	33,00,000
C.—Receipts from Tobacco Duties—				
Receipts under Bombay (District) Tobacco Act, 1933 ..	2,57,740	3,34,000	4,00,000	3,92,000
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932	20,02,921	19,00,000	20,30,000	20,50,000
Total ..	22,60,661	22,34,000	24,30,000	24,42,000
Deduct—Refunds .. Districts ..	—434	—2,000	—1,000	—1,000
Deduct—Refunds .. Bombay City ..	—24,010	—25,000	—29,000	—25,000
TOTAL ..	22,36,217	22,07,000	24,00,000	24,16,000
D.—Other Items—	Detailed Account No.			
Urban Immovable Property Tax	XIII-A	....	1,02,00,000	1,09,00,000	1,12,60,000
Sales Tax		....*	20,00,000	9,50,000	11,00,000
Prize Competitions		....	5,00,000	1,70,000	1,90,000
Total ..		....	1,27,00,000	1,20,20,000	1,25,50,000
Refunds—Urban Immovable Property Tax ..		....	....	—1,00,000	—2,50,000
TOTAL ..		....	1,27,00,000	1,19,20,000	1,23,00,000
GRAND TOTAL ..		63,95,516	2,06,42,000	1,99,67,000	2,04,16,000

DETAILED ACCOUNT No. XIII-A.
OTHER TAXES AND DUTIES.
D.—Other Items.
Sales Tax.

Motor Spirit	....	10,00,000	9,18,000	11,00,000
Manufactured Cloth	....	10,00,000	32,000	....
Total ..	....	20,00,000	9,50,000	11,00,000

* Included in the minor head "Miscellaneous" under the major head "XXXIX—Civil Works" (page 45).

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Productive.				
Direct Receipts.				
1. Water rates	23,996	30,000	30,000	30,000
2. Owners' rates	....	10,000	....	....
3. Water supply of towns	45,806	49,000	45,000	45,000
4. Sales of water	56,722	64,000	62,000	63,000
5. Plantations	....	....	....	....
6. Other canal produce	3,627	5,000	3,000	4,000
7. Water power	....	....	....	....
8. Navigation	....	....	....	....
9. Rents of buildings	252	....	....	....
10. Fines	46	....	....	....
11. Miscellaneous—				
(*i*) Sale of the right of fishing	2,038	1,000	2,000	1,700
(*ii*) Tank-bed cultivation	68	....	....	100
(*iii*) Rents of P. W. lands	....	....	....	....
(*iv*) Other miscellaneous revenue	1,563	100	....	300
12. Recoveries of expenditure	....	....	....	....
13. *Deduct*—Refunds	—105	—100	....	—100
Total	1,34,013	1,59,000	1,42,000	1,44,000
Indirect Receipts.				
14. Portion of land revenue due to works (*a*)	10,087	10,000	11,000	10,000
Total, Gross Revenue	1,44,100	1,69,000	1,53,000	1,54,000
Deduct—				
15. (1) Working Expenses	21,559	27,000	27,000	26,000
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*)	1,008	1,000	1,000	1,000
In respect of Direct Receipts (*a*)	2,511	....	....	....
Total	25,078	28,000	28,000	27,000
17. Net Revenue—(1) Productive	1,19,022	1,41,000	1,25,000	1,27,000
(2) Unproductive.				
Direct Receipts.				
18. Water rates	27,05,764	25,44,000	26,30,000	28,00,000
19. Owners' rates	....	90,000	....	....
20. Water supply of towns	1,78,548	2,14,000	1,65,000	1,85,000
21. Sales of water	34,397	36,000	33,000	33,000
22. Plantations	5,168	9,000	7,000	8,000
23. Other canal produce	30,390	31,000	29,000	31,000
24. Water power	14,313	14,000	14,000	14,000
25. Navigation	479	700	1,000	1,000
26. Rents of buildings	15,965	18,000	13,000	17,000
27. Fines	77	....	1,000	....
28. Recoveries of expenditure	66	300	38,000	....
Carried over	29,85,167	29,57,000	29,31,000	30,89,000

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-IRRIGATION WORKS—*concld.*				
(2) Unproductive—*concld.*	Rs.	Rs.	Rs.	Rs.
Direct Receipts—concld.				
Brought forward ...	29,85,167	29,57,000	29,31,000	30,89,000
29. Miscellaneous—				
(i) Sale of the right of fishing	3,881	3,000	4,000	3,000
(ii) Tank bed cultivation	17,978	20,000	21,000	23,000
(iii) Rents of P. W. lands	1,327	3,000	5,000	5,000
(iv) Other miscellaneous revenue	23,932	67,900	73,000	17,000
30. *Deduct*—Refunds	—7,745	—4,900	—7,000	—4,000
Total ...	30,24,540	30,46,000	30,27,000	31,33,000
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	15,091	14,000	14,000	14,000
Total, Gross Revenue ...	30,39,631	30,60,000	30,41,000	31,47,000
32. *Deduct*—(1) Working Expenses	15,73,929	13,00,000	12,23,000	12,44,000
33. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*) ...	1,427	1,000	1,000	1,000
In respect of Direct Receipts (*a*)	49,411	....	....	....
Total ...	16,24,767	13,01,000	12,24,000	12,45,000
Net Revenue—(2) Unproductive ...	14,14,864	17,59,000	18,17,000	19,02,000
Grand Total ...	15,33,886	19,00,000	19,42,000	20,29,000

(*a*) See page 13

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.					
WORKING EXPENSES.					
(1) Productive—					
I—Extensions and improvements		257	1,500	1,300	1,700
II—Maintenance and repairs		10,217	11,000	11,000	11,000
III—Establishment—					
A—Ordinary	*Charged*	*643*	*1,000*	*1,000*	*1,000*
	Voted	4,189	4,300	4,300	5,000
B—Special	*Charged*	....	....	....	....
	Voted	5,684	5,500	5,700	4,200
C—Pensionary charges	*Charged*	*55*	*100*	*100*	*100*
	Voted	360	400	400	300
D—Collection charges in the Civil Department in respect of direct receipts	Voted	....	3,000	3,000	2,000
IV—Tools and plant		154	200	200	200
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
	Total	21,559	27,000	27,000	25,500
	Charged	*698*	*1,100*	*1,100*	*1,100*
	Voted	20,861	25,900	25,900	24,400
(2) Unproductive—					
I—Extensions and improvements		1,37,423	78,000	78,700	38,000
II—Maintenance and repairs		5,68,066	5,83,000	5,59,000	5,63,000
III—Establishment—					
A—Ordinary	*Charged*	*90,668*	*51,000*	*51,000*	*54,000*
	Voted	4,52,323	2,35,700	2,35,700	2,20,000
B—Special	*Charged*	....	....	....	....
	Voted	2,68,579	2,67,500	2,72,300	2,84,600
C—Pensionary charges	*Charged*	*7,797*	*4,400*	*4,400*	*4,600*
	Voted	38,900	20,600	20,600	19,000
D—Collection charges in the Civil Department in respect of direct receipts	Voted	....	51,000	51,000	50,000
IV—Tools and plant		10,173	8,800	8,800	10,800
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Write-back of expenditure incurred in 1938-39 on the Bhatgar Dam Electricity Scheme		....	....	—58,000	....
	Total	15,73,929	13,00,000	12,23,500	12,44,000
	Charged	*98,465*	*55,400*	*55,400*	*58,600*
	Voted	14,75,464	12,44,600	11,68,100	11,85,400

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*						
WORKING EXPENSES—*concld.*						
Total, Productive and Unproductive						
I—Extensions and improvements		XVII-I	1,37,680	79,500	80,000	39,700
II—Maintenance and repairs		XVII-II	5,78,283	5,94,000	5,70,000	5,74,000
III—Establishment—						
A—Ordinary	*Charged* ...		*91,311*	*52,000*	*52,000*	*55,000**
	Voted ...		4,56,512	2,40,000	2,40,000	2,25,000
B—Special	*Charged* ...		....	....	....	....
	Voted ..	XVII-I	2,74,263	2,73,000	2,78,000	2,88,800
C—Pensionary charges	*Charged* ...		*7,852*	*4,500*	*4,500*	*4,700*
	Voted ...		39,260	21,000	21,000	19,300
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration" *vide* page 143) ..	Voted ..		....	54,000	54,000	52,000
IV—Tools and plant			10,327	9,000	9,000	11,000
V—Suspense			....	....	....	....
VI—*Deduct*—Recoveries on revenue account			....	....	....	....
VII—*Deduct*—English cost of stores			....	....	....	....
VIII—Loss or gain by exchange			....	....	....	....
IX—Charges in England—						
Establishment			....	....	....	....
Stores for India			....	....	....	....
Write-back of expenditure incurred in 1938-39 on the Bhatgar Dam Electricity scheme			....	....	—58,000	....
Rounding	*Charged* ...		....	*—500*	*—500*	*+300*
	Voted ...		....	+500	....	+200
	Total ...		15,95,488	13,27,000	12,50,000	12,70,000
	Charged ...		*99,163*	*56,000*	*56,000*	*60,000*
	Voted ...		14,96,325	12,71,000	11,94,000	12,10,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* foot-note on page 351.

DETAILED ACCOUNT No. XVII—I. Extensions and Improvements.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
Discretionary Grant.						
Central Circle						1,200
Southern Circle						500
Total ..			257	1,500	1,300	1,700
(2) UNPRODUCTIVE						
New Works.						
Provision of an additional outlet for the Poona City Water Supply in mile No. 8/4 of the Mutha Right Bank Canal—Muta Canals—Poona Irrigation and Research Division—Deccan Irrigation Circle	3,000	....				3,000
Carried over ..						3,000

DETAILED ACCOUNT No. XVII—I—*contd.* Extensions and Improvements—contd.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..						3,000
(2) UNPRODUCTIVE—contd.						
Works in progress.						
Provision of three needle valves to the outlet pipes in the Wilson Dam at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	52,556	47,556				4,500
Remodelling distributary No. 8 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	12,156	10,832				1,300
Remodelling distributary No. 9 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	16,339	13,743				600
Remodelling water course Nos. 32 and 33—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	4,038	2,338				1,700
Remodelling water course No. 34—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	1,992	1,372				600
Discretionary Grant.						
Northern Circle						4,300
Deccan Irrigation Circle						20,000
Central Circle						2,000
Total ...			1,37,423	78,000	78,200	38,000
Grand Total ...			1,37,680	79,500	79,500	39,700
DETAILED ACCOUNT No. XVII—II. **Maintenance and Repairs.**						
(1) Productive.						
Southern Circle						300
Central Circle						10,700
Total ...			10,217	11,000	11,000	11,000
(2) Unproductive.						
Deccan Irrigation Circle						4,36,200
Northern Circle						42,600
Central Circle						71,100
Southern Circle						13,100
Total ...			5,68,066	5,83,000	5,59,000	5,63,000
Grand Total ...			5,78,283	5,94,000	5,70,000	5,74,000

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1939-40.	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,420	5,300	5,400	4,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			260	200	300	200
Total—Central Circle—Voted ...			5,680	5,500	5,700	4,200
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			4	....	....	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			....	3,000	3,000	2,000
Total—VII.—Revenue Establishment—Productive—Voted ...			5,684	8,500	8,700	6,200
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Measurer and Irrigation Clerks	1	3		660		2,200
Temporary establishment				27,140		35,000
Total—Voted ...			27,762	27,800	32,100	37,200
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			1,667	1,400	1,900	2,000
Total—Central Circle—Voted ...			29,429	29,200	34,000	39,200
Southern Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,531	5,700	5,700	5,700
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			228	100	100	100
Total—Southern Circle—Voted ...			5,759	5,800	5,800	5,800
Deccan Irrigation Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			2,13,677	2,16,500	2,14,000	2,23,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			19,322	16,000	18,500	16,600
Total—Deccan Irrigation Circle—Voted ...			2,32,999	2,32,500	2,32,500	2,39,600
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			392	....	....	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			....	51,000	51,000	50,000
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			2,68,579	3,18,500	3,23,300	3,34,600
Grand Total ... Voted ...			2,74,263	3,27,000	3,32,000	3,40,800

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	47,503	44,000	52,000	44,000
2. Owners' rates	....	....	....	....
3. Water-supply of towns	....	....	....	....
4. Sales of water	1,067	4,000	2,000	1,000
5. Plantations	7	....	....	....
6. Other canal produce	5,270	5,000	4,000	5,000
7. Water power	....	....	....	....
8. Navigation	3	....	....	....
9. Rents of buildings	1,613	200	2,000	....
10. Fines	2	....	....	....
11. Recoveries of expenditure	....	....	....	....
12. Miscellaneous—				
(i) Sale of the right of fishing	168	200	700	200
(ii) Tank bed cultivation	7,948	7,000	8,500	8,100
(iii) Rents of P. W. lands	2	....	200	....
(iv) Other miscellaneous revenue	1,163	600	600	700
13. Portion of Land Revenue due to Works (*a*)	5,88,695	6,10,000	6,00,000	5,93,000
14. Transfer from the Deposit Account of Special Development Fund	....	7,50,000	5,81,000	7,50,000
15. *Deduct*—Refunds	— 110	....	—1,000	....
Total	6,53,331	14,21,000	12,50,000	14,02,000
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
16. Rents of buildings	2	....	....	....
17. Plantations	4,213	10,000	4,000	2,000
18. Other canal produce	458	....	....	....
19. Miscellaneous	1,244	1,000	3,000	1,000
20. *Deduct*—Refunds	—1	....	....	....
Total	5,916	11,000	7,000	3,000
GRAND TOTAL	6,59,247	14,32,000	12,57,000	14,05,000

(*a*) See page 13.

XX-INTEREST.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	70,95,756	69,09,000	69,13,000	66,79,000
INTEREST ON ARREARS OF REVENUE		50,419	50,000	45,000	39,000
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		72,682	45,000	1,80,000	1,60,000
MISCELLANEOUS		6,225	6,000	10,000	50,000
TOTAL ..		72,25,082	70,10,000	71,48,000	69,28,000
Deduct—REFUNDS ..		*—4,345*	*—2,000*	*—2,000*	*—2,000*
TOTAL ..		72,20,737	70,08,000	71,46,000	69,26,000

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—					
Bombay Municipality		34,50,708	33,07,000	33,07,000	31,57,000
Bombay Municipality—Improvement account		30,41,000	29,54,000	29,54,000	28,65,000
Bombay Municipality—Vehar water works loan		49,553	47,000	47,000	44,000
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)		1,31,837	1,23,000	1,38,000	1,46,000
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES		13,712	13,000	1,000	12,000
INTEREST ON ADVANCES TO CULTIVATORS		2,17,118	2,55,000	2,67,000	2,58,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES		390	2,000	1,000	1,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT		11,671	11,000	11,000	11,000
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS		343	5,000	5,000	7,000
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES		1,79,424	1,92,000	1,82,000	1,78,000
TOTAL ..		70,95,756	69,09,000	69,13,000	66,79,000

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	17,507	46,000	25,000	35,000
COURT-FEES REALISED IN CASH	XXI-A	56,752	65,000	60,000	64,000
GENERAL FEES, FINES AND FORFEITURES	XXI-B	9,83,223	13,30,000	12,00,000	12,49,000
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	20,871	18,000	20,000	18,000
RECEIPTS OF THE OFFICIAL ASSIGNEE	....	51,489	72,000	60,000	66,000
MISCELLANEOUS FEES AND FINES	XXI-C	4,31,222	3,96,000	3,96,000	3,90,000
MISCELLANEOUS		33,819	39,000	31,000	32,000
RECOVERIES OF OVERPAYMENTS		745	2,000	2,000	2,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		26,379	25,000	25,000	25,000
TOTAL ..		16,22,007	19,93,000	18,19,000	18,81,000
Deduct—REFUNDS ..		—94,699	—1,00,000	—90,000	—90,000
TOTAL ..		15,27,308	18,93,000	17,29,000	17,91,000
DETAILED ACCOUNT No. XXI-A. ADMINISTRATION OF JUSTICE. Court-fees realised in Cash.					
Process-servers' fees		1,764	3,000		15,000
Recoveries in pauper suits		30,137	37,000		28,000
Other items		24,851	25,000		21,000
TOTAL ..		56,752	65,000	60,000	64,000
DETAILED ACCOUNT No. XXI-B. ADMINISTRATION OF JUSTICE. General Fees, etc.					
Fees of the office of the Insolvency Registrar		32,468	45,000		38,000
Fees of the High Court		14,530	3,000		7,000
Sheriff's fees		64,501	45,000		52,000
Fees of the district and subordinate courts		11,224	8,000		8,000
Fines by Civil and Sessions Courts		15,119	16,000		15,000
Magisterial fines		8,10,027	11,50,000		10,69,000
Fines realised through the societies for the prevention of cruelty to animals		10,728	36,000		35,000
Other items		24,626	27,000		25,000
TOTAL		9,83,223	13,30,000	12,00,000	12,49,000
DETAILED ACCOUNT No. XXI-C. ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.					
Fees of the Court Receiver and Liquidator		2,14,994	1,75,000		1,90,000
Fees of the Administrator General and Official Trustee		96,355	65,000		77,000
Cash receipts of record-rooms in offices which are charged to Administration of justice		96,396	1,29,000		1,00,000
Fines recovered by Government officers under Act XXVI of 1881		4,078	....		....
Other items		17,075	27,000		23,000
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.		2,324	....		....
TOTAL		4,31,222	3,96,000	3,96,000	3,90,000

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,22,314	1,06,000	1,09,000	1,06,000
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		3,00,144	2,97,000	2,77,000	2,89,000
RECOVERIES OF OVERPAYMENTS		229	1,000	....	1,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		1,378	1,000	3,000	1,000
TOTAL ..		4,24,065	4,05,000	3,89,000	3,97,000
Deduct—REFUNDS .. JAILS		—464	—1,000	—1,000	—1,000
Deduct—REFUNDS .. CRIMINAL TRIBES SETTLEMENTS ..					
TOTAL ..		4,23,601	4,04,000	3,88,000	3,96,000

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of convicts	60,672	53,000		56,000
Recoveries of transportation and jail charges from Indian States and Sind ..	26,113	18,000		22,000
Miscellaneous	18,779	11,000		13,000
Receipts on account of Criminal Tribes Settlements	7,253	24,000		15,000
Recoveries from Native States and Sind towards maintenance of their Criminal Tribes in British Settlement	9,497			
TOTAL ..	1,22,314	1,06,000	1,09,000	1,06,000

XXIII-POLICE.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE		3,89,651	5,00,000	3,50,000	3,50,000
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		925	4,000	1,000	1,000
RECEIPTS AND RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIII-A	3,41,705	3,87,000	3,97,000	3,96,000
CASH RECEIPTS UNDER THE ARMS ACT		82,964	34,000	80,000	80,000
FEES, FINES AND FORFEITURES	XXIII-B	52,553	1,03,000	96,000	86,000
RECOVERIES OF OVERPAYMENTS		5,469	5,000	5,000	5,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		44,096	40,000	43,000	44,000
MISCELLANEOUS	XXIII-C	16,654	20,000	16,000	19,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		....	—8,000	....	....
TOTAL ..		9,34,017	10,85,000	9,88,000	9,81,000
Deduct—REFUNDS ..		—2,002	—3,000	—2,000	—2,000
TOTAL ..		9,32,015	10,82,000	9,86,000	9,79,000

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Receipts and Recoveries on account of Presidency Police.

Receipts under the Bombay Public Conveyances Act		....	34,000	31,000	34,000
Cattle pounds		13,399	13,000	18,000	15,000
Fees recoverable for licenses granted under the Police Act		46,766	50,000	50,000	53,000
Miscellaneous		2,81,540	2,89,000	2,98,000	2,94,000
Cash receipts under the Petroleum Act		....	1,000	1,000	1,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		....	....	—1,000	—1,000
TOTAL ..		3,41,705	3,87,000	3,97,000	3,96,000

DETAILED ACCOUNT No. XXIII-B. POLICE. Fees, Fines and Forfeitures.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	18,645	19,000	19,000	19,000
Fees from State candidates at Police Training School	33,908	27,000	27,000	20,000
Receipts under the Public Conveyances Act	....	50,000	50,000	47,000
Cash receipts under the Petroleum Act	....	7,000	7,000	6,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues	....	....	—7,000	—6,000
TOTAL ..	52,553	1,03,000	96,000	86,000

DETAILED ACCOUNT No. XXIII-C. MISCELLANEOUS.				
District Police.				
Other items	15,431	15,000	14,000	11,000
Miscellaneous	425	2,000	1,000	5,000
Ordnance stores returned by the Police department	798	3,000	1,000	3,000
TOTAL ..	16,654	20,000	16,000	19,000

XXVI.—EDUCATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
FEES, GOVERNMENT ARTS COLLEGES	XXVI-A	3,88,057	4,04,800	4,35,000	4,06,000
FEES, GOVERNMENT PROFESSIONAL COLLEGES	XXVI-B	3,31,362	4,01,700	4,15,000	3,70,000
Total ..		7,19,419	8,06,500	8,50,000	7,76,000
B.—Secondary—					
FEES, GOVERNMENT SECONDARY SCHOOLS		2,44,246	2,37,300	2,15,000	2,11,000
C.—Primary—					
FEES, GOVERNMENT PRIMARY SCHOOLS		....	....	....	....
D.—Special—					
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS ..	XXVI-C	55,441	55,200	58,000	62,000
E.—General—					
CONTRIBUTIONS		19,600	8,100	8,000	4,000
INCOME FROM ENDOWMENTS		1,75,362	1,75,000	1,75,000	1,75,000
RECOVERIES OF OVERPAYMENTS		1,97,343	1,50,000	3,28,000	1,50,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		11,510	8,000	5,000	3,000
MISCELLANEOUS	XXVI-D	1,68,592	1,70,900	1,65,000	1,76,000
TRANSFERS FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND		....	5,00,000	5,00,000	5,00,000
Total—General ..		5,72,407	10,12,000	11,81,000	10,08,000
Receipts in England		....	....	....	....
Loss or gain by exchange		....	....	....	....
Total ..		15,91,513	21,11,000	23,04,000	20,57,000
Deduct—REFUNDS ..		—8,660	—3,000	—20,000	—3,000
TOTAL ..		15,82,853	21,08,000	22,84,000	20,54,000

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College	31,875	32,300	31,000	31,000
Other Arts Colleges	3,56,182	3,72,500	4,04,000	3,75,000
TOTAL ..	3,88,057	4,04,800	4,35,000	4,06,000

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	93,305	1,16,400	1,16,000	69,000
Engineering College (including workshop receipts)	86,696	93,000	1,01,000	93,000
College of Commerce	1,48,821	1,43,800	1,54,000	1,59,000
Training College for Secondary Teachers	2,540	48,500	44,000	49,000
TOTAL ..	3,31,362	4,01,700	4,15,000	3,70,000

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.				
Fees and other receipts, Government Special Schools—				
Workshops receipts	582	500	500	500
School of Art	42,620	43,000	46,800	48,500
Training Schools	12,239	11,700	10,700	13,000
TOTAL ..	55,441	55,200	58,000	62,000

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.				
Miscellaneous—				
Examination fees	1,50,164	1,50,900	1,45,000	1,55,500
Other items	18,428	20,000	20,000	20,500
TOTAL ..	1,68,592	1,70,900	1,65,000	1,76,000

XXVII.—MEDICAL.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	XXVII-A	2,38,939	2,57,000	2,48,000	2,67,000
HOSPITAL RECEIPTS	XXVII-B	2,53,981	3,12,000	2,20,000	2,29,000
MENTAL HOSPITAL RECEIPTS	XXVII-C	1,73,754	1,05,000	2,20,000	2,06,000
SALE OF MEDICINES		53	1,000	1,000	....
CONTRIBUTIONS	XXVII-D	7,04,712	6,83,000	6,99,000	7,00,000
INCOME FROM ENDOWMENTS		30,361	32,000	32,000	31,000
RECOVERIES OF OVERPAYMENTS		15,742	15,000	14,000	15,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		25,129	25,000	26,000	20,000
MISCELLANEOUS	XXVII-E	27,712	67,000	70,000	76,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND.		....	....	....	15,000
TOTAL		14,70,383	14,97,000	15,30,000	15,59,000
Deduct—REFUNDS		—6,170	—7,000	—7,000	—6,000
TOTAL		14,64,213	14,90,000	15,23,000	15,53,000

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Medical School and College Fees.

School fees	44,268	65,000		72,000
College fees	1,94,671	1,92,000		1,95,000
TOTAL	2,38,939	2,57,000	2,48,000	2,67,000

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	403	....		....
Receipts from paying patients	2,33,579	2,81,000		1,94,874
Nursing fees	190	8,000		9,426
Other items	335	8,000		10,343
Nursing Establishment, Cama and Abless Hospitals	19,474	15,000		14,357
TOTAL	2,53,981	3,12,000	2,20,000	2,29,000

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	1,51,353	96,700		1,91,000
Other items	5,878	3,600		3,800
Recoveries for the maintenance of insanes from other provinces and states	12,186	4,700		5,200
Superior lodging and attendance fees	4,337	....		6,000
TOTAL	1,73,754	1,05,000	2,20,000	2,06,000

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	6,646	6,600		6,600
Other contributions	6,98,066	6,76,400		6,93,400
TOTAL	7,04,712	6,83,000	6,99,000	7,00,000

DETAILED ACCOUNT No. XXVII-E.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	1,292	1,000		3,800
Contribution from the Government of India in respect of British I. M. S. officers belonging to the War Reserve	....	43,000		48,000
Miscellaneous	26,420	23,000		24,200
TOTAL	27,712	67,000	70,000	76,000

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF SERA AND VACCINES, ETC.	4,51,959	4,60,100	4,69,000	4,53,000
CONTRIBUTIONS	1,44,776	1,60,600	1,51,000	1,60,000
RECOVERIES OF OVERPAYMENTS	8,475	14,000	60,000	12,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	5,742	8,000	8,000	27,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND	....	8,5[illegible],000	8,00,000	8,53,000
MISCELLANEOUS	13,78,199	13,62,000	13,70,000	13,57,000
Total	19,89,151	28,59,700	28,58,000	28,62,000
Deduct—REFUNDS	—4,265	—4,700	—5,000	—5,000
TOTAL	19,84,886	28,55,000	28,53,000	28,57,000

XXIX.—AGRICULTURE.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	3,36,684	3,91,000	4,23,100	3,97,400
RECOVERIES OF OVERPAYMENTS	....	5,038	2,000	2,000	2,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	....	5,297	1,100	1,000	1,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND	....	....	....	....	1,34,000
TOTAL ..	....	3,47,019	3,94,100	4,26,100	5,34,400
Deduct—REFUNDS ..		—417	—100	—100	—400
TOTAL ..	....	3,46,602	3,94,000	4,26,000	5,34,000

DETAILED ACCOUNT No. XXIX-A.
AGRICULTURE.
Agricultural Receipts.

Receipts on account of Experimental Farms		64,226	60,100	57,400	38,000
Other Miscellaneous Receipts		21,895	14,000	18,400	8,000
Agricultural college and school receipts		1,27,131	1,19,900	1,24,300	1,27,000
Recoveries in respect of boring operations by the agricultural department ..		10,833	15,000	15,000	49,100
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research		1,09,622	1,62,000	1,53,000	1,42,300
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas		2,977	3,000	....*	....*
Transfers from the deposit account of grants from the Sugar Excise Fund ..		....	17,000	55,000	33,000
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research		18,811	12,000	14,500	14,900
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..		—18,811	—12,000	—14,500	—14,900
TOTAL ..		3,36,684	3,91,000	4,23,100	3,97,400

*Included under "XXXI—Co-operation" (page 43).

XXX.—VETERINARY.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES		15,588	13,800	16,900	14,000
OTHER RECEIPTS	XXX-A	21,078	28,100	29,000	28,900
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		157	200	200	200
TOTAL ..		36,823	42,100	46,100	43,100
Deduct—REFUNDS ..		—35	—100	—100	—100
TOTAL ..		36,788	42,000	46,000	43,000

DETAILED ACCOUNT No. XXX-A.
VETERINARY.
Other Receipts.

Transfers from the Deposit Account of grants from the Imperial Council of Agricultural Research		10,665	20,000	15,000	19,900
Receipts of the Director of Veterinary Services	10,413		7,000	14,000	7,000
Goat Virus Producing Station			1,000		1,800
Other items			100		200
TOTAL ..		21,078	28,100	29,000	28,900

XXXI.—CO-OPERATION.	Detailed Account No.				
AUDIT FEES		1,30,971	1,34,500	1,34,500	1,34,500
MISCELLANEOUS RECEIPTS	XXXI-A	64,571	1,11,000	3,41,000	3,30,500
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND		....	....	22,000	4,84,500
TOTAL ..		1,95,542	2,45,500	4,97,500	9,49,500
Deduct—REFUNDS ..		—421	—500	—500	—500
TOTAL ..		1,95,121	2,45,000	4,97,000	9,49,000

DETAILED ACCOUNT No. XXXI-A.
CO-OPERATION.
Miscellaneous Receipts.

Receipts of the Registrar	38,769	62,000	62,000	65,000
Transfers from the deposit account of grants from the Government of India—				
I For the scheme of co-operative training and education	16,018	49,000	18,000	20,000
II For economic development and improvement of rural areas	*	*	1,56,000	1,66,500
III For the development of the Handloom Industry	†	†	54,000	41,500
IV For the development of cottage and small scale woollen industries ..	†	†	25,000	20,500
Transfer from the deposit account of grants from the Imperial Council of Agricultural Research for the improvement of marketing in India	....‡	....‡	19,000	17,000
Transfer from the deposit account of grants from the Sugar Excise Fund ..	9,784	....	7,000	....
TOTAL ..	64,571	1,11,000	3,41,000	3,30,500

*Shown under "XLVI—Miscellaneous" (page 49).
†Shown under "XXXII—Industries" (page 44).
‡Included under "XXIX—Agriculture" (page 42).

XXXII.—INDUSTRIES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	4,34,909	4,31,300	2,88,000	2,53,000
FISHERIES	XXXII-B	68,115	69,000	1,01,000	65,500
RECOVERIES OF OVERPAYMENTS		285	....	....	....
RECEIPTS IN ENGLAND			....	....	....
COLLECTION OF PAYMENTS FOR SERVICES RENDERED			....	2,000	....
For rounding ..			—300	....	....
TOTAL ..		5,03,309	5,00,000	3,91,000	3,18,500
Deduct—REFUNDS ..		—662	—1,000	—1,000	—500
TOTAL ..		5,02,647	4,99,000	3,90,000	3,18,000
DETAILED ACCOUNT No. XXXII-A. INDUSTRIES. Industries.					
Receipts under the Bombay Weights and Measures Act, 1932 ..		3,75,802	3,30,000	2,60,000	2,33,000
Transfer from the deposit account of the grant from the Central Government for the development of the hand-loom industry ..		31,807	63,400	*	*
Transfer from the deposit account of the grant from the Central Government for the development of cottage and small scale woollen industries		12,347	17,900	*	*
Other receipts		14,953	20,000	28,000	20,000
TOTAL ..		4,34,909	4,31,300	2,88,000	2,53,000
DETAILED ACCOUNT No. XXXII-B. INDUSTRIES. Fisheries.					
Receipts from fish curing yards		67,045	65,000	80,000	65,000
Other receipts		1,070	4,000	21,000	500
TOTAL ..		68,115	69,000	1,01,000	65,500
XXXVI.—MISCELLANEOUS DEPARTMENTS.					
Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		153	....	....	....
Miscellaneous.					
EXAMINATION FEES		33,595	30,000	32,000	32,000
FEES FOR THE INSPECTION OF STEAM BOILERS		1,29,270	1,32,000	1,30,000	1,30,000
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,594	4,000	4,000	4,000
MISCELLANEOUS		23,836	22,000	22,000	22,000
RECEIPTS IN ENGLAND		5	....	....	....
Total ..		1,91,453	1,88,000	1,88,000	1,88,000
Deduct—REFUNDS ..	XXXVI-A	—2,188	—2,000	—2,000	—2,000
TOTAL ..		1,89,265	1,86,000	1,86,000	1,86,000
DETAILED ACCOUNT No. XXXVI-A. MISCELLANEOUS DEPARTMENTS. *Deduct*—Refunds.					
Examination fees for granting certificates of competency to electrical contractors and wiremen			—900		—800
Inspection of steam boilers			—1,000		—1,200
Co-operation and Accountancy Diploma Board			—100		....
TOTAL ..		—2,188	—2,000	—2,000	—2,000

*Included under "XXXI—Co-operation" (*vide* page 43).

XXXIX.—CIVIL WORKS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
RENTS	....	6,03,433	5,58,000	5,75,000	5,74,000
FERRY RECEIPTS	....	14,213	15,000	45,000	46,000
TOLLS ON ROADS	....	33,162	11,000	5,000	10,000
RECOVERIES OF EXPENDITURE	....	87,237	84,000	70,000	36,000
TRANSFER FROM CENTRAL ROAD DEVELOPMENT ACCOUNT	....	28,66,380	36,00,000	31,50,000	28,80,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND.	....	....	....	....	11,000
MISCELLANEOUS	....	4,15,982	4,70,000	2,40,000	3,16,000
RECEIPTS IN ENGLAND	....	....	....	....	....
LOSS OR GAIN BY EXCHANGE	....	....	....	....	....
TOTAL ..	....	40,20,407	47,38,000	40,85,000	38,73,000
Deduct—REFUNDS ..	....	—11,978	—1,000	—28,000	—15,000
NET TOTAL ..	....	40,08,429	47,37,000	40,57,000	38,58,000
***XL.—BOMBAY DEVELOPMENT SCHEME.**					
RENTS FROM PROPERTIES					
(*i*) Rents from Lands	....	....	3,18,000	3,17,000	4,57,000
(*ii*) Rents from Other Properties	....	....	7,19,000	8,23,000	8,15,000
Total ..	....	8,03,983	10,37,000	11,40,000	12,72,000
SALES OF ELECTRICITY	....	13,711	13,000	18,000	13,000
MISCELLANEOUS RECEIPT	....	31,412	7,200	8,000	6,000
Deduct—REFUNDS	....	—20,243	—200	....	—1,000
TOTAL ..	....	8,28,863	10,57,000	11,66,000	12,90,000

*This head was formerly designated XLI.

XLI.—RECEIPTS FROM ELECTRICITY SCHEMES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
REVENUE					
BHATGAR ELECTRICITY SCHEME—					
SALE OF POWER		....	....	7,000	6,500
MISCELLANEOUS REVENUE		....	....	....	....
Deduct—Refunds		....	....	....	....
TOTAL ..		....	....	7,000	6,500
Deduct—WORKING EXPENSES	XLI-A	....	....	—5,000	—10,000
NET REVENUE ..		....	....	2,000	—3,500
ROUNDING ..		....	....	....	—500
Grand Total ..		....	....	2,000	—4,000
DETAILED ACCOUNT No. XLI-A.					
Working Expenses—					
(*i*) Maintenance of electric installation at Bhatgar ..		....	....	....	7,500
(*ii*) Running pumps at Rajewadi and Wing		....	....	....	900
(*iii*) Establishment and Tools and Plant charges (Pro-rata) ..		....	....	....	1,600
TOTAL ..		....	....	5,000	10,000
Charged ..		....	....	....	*400*
Voted ..		....	....	....	9,600

	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		2,22,036	2,16,000	....	2,40,000
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.					
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	XLIV-A	8,45,577	7,44,000	7,57,000	7,47,000
MISCELLANEOUS		5,529	....	2,000	....
RECEIPTS IN ENGLAND		706	....	....	....
LOSS OR GAIN BY EXCHANGE		2	....	....	....
Total ..		8,51,814	7,44,000	7,59,000	7,47,000
Deduct—REFUNDS ..		—1,217	—1,000	—1,000	—1,000
TOTAL ..		8,50,597	7,43,000	7,58,000	7,46,000
DETAILED ACCOUNT No. XLIV-A. **RECEIPTS IN AID OF SUPERANNUATION. Contributions for Pensions and Gratuities.**					
Officers lent to Foreign Service—					
District local fund officers		4,22,376	4,26,000	3,79,000	3,70,000
Municipal and other (excluding District) local fund officers		46,750	43,000	41,000	43,000
Other foreign service		36,427	34,000	47,000	44,000
Total ..		5,05,553	5,03,000	4,67,000	4,57,000
Commercial concerns		....	1,000	....	....
Other Governments and bodies		3,40,010	2,40,000	2,90,000	2,90,000
Refunds of gratuity		14	....	....	....
TOTAL ..		8,45,577	7,44,000	7,57,000	7,47,000

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		6,595	28,000	26,000	25,000
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		95,480	98,000	80,000	77,000
OTHER PRESS RECEIPTS	XLV-A	2,65,931	2,47,000	2,58,000	3,06,000
RECEIPTS IN ENGLAND		570	1,000	1,000	1,000
LOSS OR GAIN BY EXCHANGE		4	....	....	....
TOTAL ..		3,68,580	3,74,000	3,65,000	4,09,000
Deduct—REFUNDS ..		—6,021	—1,000	—3,000	—1,000
TOTAL ..		3,62,559	3,73,000	3,62,000	4,08,000

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

Government Central press	1,96,532	64,000		64,000
Jail press		95,000		95,000
Photozinco Press	....	....		47,000*
Other receipts	....	15,000		36,000
Recoveries from the Government of Sind	69,399	73,000		64,000
TOTAL ..	2,65,931	2,47,000	2,58,000	3,06,000

*Transferred from the major head " VII—Land Revenue "—*vide* page 14.

XLVI.—MISCELLANEOUS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	2,32,243	1,63,000	2,00,000	2,00,000
Sale of old stores and materials	18,478	3,000	3,000	6,000
Sales of land and houses, etc.	47	....	1,000	....
Fees for Government audit	33,773	37,000	37,000	40,000
Contributions	37,722	32,000	32,000	33,000
Rents, rates and taxes	188	200	200	200
Other fees, fines and forfeitures	7,623	11,100	1,17,000	1,21,000
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,26,682	1,60,000	....†	....†
Recoveries of overpayments	23,409	20,000	16,000	20,000
Collection of payments for services rendered	1,17,455	1,25,000	1,32,000	1,17,000
Miscellaneous	29,262	18,700	22,800	25,000
Receipts in England	2,920	....	1,000	....
Net gain by exchange on remittance transactions	796	....	1,000	....
Loss or gain by exchange on local transactions	—3,565	....	—4,000	....
Loss or gain by exchange	—13	....	....	....
Total ..	6,27,020	5,70,000	5,59,000	5,62,200
Deduct—REFUNDS .. Lapsed deposits ..	—63,713	—53,000	—53,000	—57,000
Deduct—REFUNDS .. Other refunds ..	—154	—2,000	—2,000	—1,200
TOTAL ..	5,63,153	5,15,000	5,04,000	5,04,000
L.—Miscellaneous adjustments between Central and Provincial Governments ..	28,386	32,000	28,000	27,000
LI.—EXTRAORDINARY RECEIPTS.				
Sale of land	4,324	21,000	1,22,000	21,000
Sale of other Government assets	6,27,118	....	....	....
Other items	52,622	....	2,10,000	19,000
TOTAL ..	6,84,064	21,000	3,32,000	40,000

†Transferred to "XXXI—Co-operation"—page 43.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total ..	....	....	....	....
II. Floating Debt—				
Treasury Bills	....	50,00,000	....	.....
Other Floating Loans	15,00,000	40,00,000	45,00,000	40,00,000
Total ..	15,00,000	90,00,000	45,00,000	40,00,000
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	....	....	13,50,000	....
State Provident Funds—				
General Provident Fund	52,99,089	53,47,000	51,23,000	51,90,000
Indian Civil Service Provident Fund	3,64,150	3,05,000	3,60,000	3,60,000
Indian Civil Service (Non-European Members) Provident Fund	31,097	31,000	30,000	30,000
Contributory Provident Fund	1,05,095	1,14,000	1,05,000	1,10,000
Other miscellaneous Provident Funds	6,972	.3,000	10,000	10,000
Total ..	58,06,403	58,00,000	56,28,000	57,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account	1,70,466	....	1,18,000	....
Interest receipts	2,04,317	2,08,000	2,12,000	2,30,000
Deduct—Payment of advance interest on securities purchased	....	....	....	....
Recoveries of famine expenditure	14,166	8,000	6,000	10,000
Gain on realisation of securities	....	....	....	....
Total	3,88,949	2,16,000	3,36,000	2,40,000
Appropriation for Reduction or Avoidance of Debt	6,26,962	6,86,000	6,86,000	7,22,000
Provincial Road Fund—				
(1) Investment Account	9,71,316	13,95,000	14,92,000	....
(2) Other Account	11,79,374	9,57,000	11,61,000	12,31,000
Total	21,50,690	23,52,000	26,53,000	12,31,000
Special Development Fund	50,00,000	....	25,00,000	....
Depreciation Reserve Fund—Government Presses	23,079	26,000	23,000	27,000
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(*i*) Depreciation reserve of Nasik Distillery	20,000	20,000	20,000	20,000
Sale of securites	....	....	7,68,000	....
Total	20,000	20,000	7,88,000	20,000
Deposits of Local Funds—				
District Funds	1,69,91,195	1,65,00,000	1,67,00,000	1,67,00,000
Other Funds—				
Municipal Funds	31,25,556	31,00,000	31,05,000	31,25,000
Port and Marine Funds	2,28,613	2,40,000	2,30,000	2,30,000
Education Funds	1,27,17,374	1,20,21,000	1,23,03,000	1,24,83,000
Medical and charitable Funds	2,501	2,000	2,000	2,000
Village Panchayat Fund	1,28,218	1,10,000	1,30,000	1,30,000
Other Miscellaneous Funds	27,113	27,000	30,000	30,000
Total	3,32,20,570	3,20,00,000	3,25,00,000	3,27,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	32,72,730	30,00,000	32,80,000	33,00,000
Civil Courts' Deposits	95,61,558	80,00,000	95,60,000	89,00,000
Criminal Courts' Deposits	7,13,316	6,80,000	7,00,000	7,00,000
Personal Deposits	3,72,62,789	3,10,20,000	3,53,10,000	3,25,00,000
Forest Deposits	2,98,560	3,50,000	3,00,000	3,00,000
Public Works Deposits	13,04,422	10,50,000	13,00,000	13,00,000
Trust Interest Funds	20,36,286	8,50,000	20,40,000	20,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act	49,980	....	....	....
Deposits for work done for Indian States, public bodies or private individuals ..	9,56,344	5,00,000	9,50,000	9,50,000
Unclaimed deposits in the General and Contributory Provident Funds ..	17,684	15,000	20,000	15,000
Deposits of fees received by Government servants for work done for private bodies .	37,858	35,000	40,000	35,000
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	—8	....	....	....
Total—Civil Deposits ..	5,55,11,519	4,55,00,000	5,35,00,000	5,00,00,000
Other Accounts—				
Subventions from Central Road Fund	30,81,983	36,00,000	25,47,000	29,64,000
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Registrar of Co-operative Societies	939	1,39,000	69,000	1,60,000
II Grants to Director of Agriculture	....	3,000	3,000	7,000
III Grants to Director of Industries	....		....	....
(*a*) Scheme for flaying and preserving of hides tanning and leather work ..	....		....	....
(*b*) Inland fisheries	....		....	....
(*c*) Scheme for the cottage and small scale woollen industries ..	13,948	14,000	14,000	14,000
Grants for the scheme of Co-operative Training and Education	....	45,000	10,000	20,000
	14,887	2,01,000	96,000	2,01,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,23,767	1,00,000	1,20,000	1,00,000
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	34,630	37,000		42,000
Dry Farming Research Scheme for the Bombay Deccan	20,973	40,000		33,000
Appointment of Veterinary Investigation Officer and Staff	10,154	9,000		9,000
Scheme for control of ticks	5,000	11,000		11,000
Cold Storage Research Scheme for fresh fruit..	8,228	17,000		20,000
Scheme for improvement of marketing in India	10,000	19,000		17,000
Virus Diseases Scheme	6,600	13,000		12,000
Poultry Breeding Scheme	5,783	7,000		7,000
Sann Hemp Scheme	730	1,000		....
Scheme for testing the reactions of wheat to black stem rust		15,000		2,000
Cytology of papayya		....		3,000
Scheme for preparing a monograph on Dry farming in India		....		6,000
Sheep Breeding Scheme	4,262	8,000		8,000
Sugar Cane Pests Scheme	1,750			2,500
Scheme for investigation into striga attacks on jowar crops	27	3,000		3,000
Milk recording	....	....		500
Scheme for demonstration of agricultural improvements	....	....		3,000
Total ..	1,08,137	1,80,000	1,69,000	1,79,000
Deposit Account of grants from the Central Government for the development of hand-loom industries	39,000	38,000	40,000	32,000
Deposit Account of grants from Sugar Excise Duty	9,784	17,000	62,000	33,000
Total—Other Accounts ..	33,77,558	41,36,000	30,34,000	35,09,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages..	397	1,000	....	....
Objection book advances	3,39,605	3,42,000	3,40,000	3,40,000
Medical supplies for Military Department	1,000	2,000	2,000	2,000
Forest advances	14,36,312	16,04,000	14,78,000	14,28,000
Other advances	30,702	50,000	30,000	30,000
Revenue Advances—				
Deposit measurement work	—8,123	....	....	....
Excise advances	325	1,000	....	....
Total, Advances Repayable ..	18,00,218	20,00,000	18,50,000	18,00,000
PERMANENT ADVANCES.				
Permanent Advances—Civil	7,918	3,000	3,000	4,000
Accounts with the Government of Burma	58,627	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank	2,03,055	1,40,000	2,25,000	2,00,000
SUSPENSE ACCOUNTS.				
Suspense Account	11,66,522	11,00,000	11,70,000	11,70,000
Local public works expenditure	14,833	21,000	15,000	20,000
Central Accounts Office—Reserve Bank suspense	2,98,27,155	1,83,12,000	2,75,15,000	2,94,00,000
Cash Balance Investment Account	2,24,27,318	1,73,55,000	3,83,00,000	4,08,00,000
Departmental adjusting account	....	1.12,000	....	....
Recoveries of service payments	10,95,281	10,00,000	11,00,000	11,10,000
Total ..	5,45,31,109	3,79,00,000	6,81,00,000	7,25,00,000
CHEQUES AND BILLS.				
Pre-audit cheques	2,26,18,951	2,18,00,000	2,35,00,000	2,32,00,000
Departmental cheques	67,31,552	70,00,000	68,00,000	68,00,000
Total ..	2,93,50,503	2,88,00,000	3,03,00,000	3,00,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	95,539	1,50,000	75,000	1,00,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	48,46,255	50,06,000	50,06,000	52,75,000
Loans to municipalities	1,73,878	1,64,000	1,97,000	1,53,000
Loans to district and other local fund committees	7,764	13,000	18,000	32,000
Loans to land-holders and other notabilities	288	11,000	24,000	12,000
Advances to cultivators	6,72,208	9,90,000	11,06,000	6,83,000
Miscellaneous loans and advances	3,78,314	3,23,000	3,18,000	4,64,000
Total ..	60,78,707	65,07,000	66,69,000	66,19,000
Loans to Government Servants—				
House-building advances	36,061	34,000	27,000	27,000
Advances for purchase of motor cars	1,00,076	1,21,000	91,000	91,000
Advances for purchase of other conveyances	15,200	13,000	13,000	13,000
Passage advances	814	1,000	1,000	1,000
Other advances	360	....	....	....
Total ..	1,52,511	1,69,000	1,32,000	1,32,000
Total, Loans and Advances by Provincial Government ..	62,31,218	66,76,000	68,01,000	67,51,000
S—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	13,61,18,990	12,53,00,000	13,86,00,000	13,90,00,000
Remittances by bills	3,84,11,493	3,97,00,000	4,09,50,000	4,07,00,000
Adjusting account between Central and Provincial Governments	1,91,36,416	1,54,00,000	2,68,00,000	2,60,00,000
Adjusting account with Railways	....	....	60,00,000	60,00,000
Inter-Provincial Suspense Account	21,83,703	15,00,000	28,00,000	27,50,000
Total ..	19,58,50,602	18,19,00,000	21,51,50,000	21,44,50,000

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Accounts, 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION ..	*Charged* ..		*2,25,120*	*2,31,100*	*3,44,000*	*2,33,700*
	VOTED ..	7A	23,25,351	23,80,000	22,51,000	22,29,100
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..	VOTED ..	7B	98,480	96,100	93,000	*....
C. LAND RECORDS	*Charged* ..		*13,247*	*13,300*	*13,000*	*17,900*
	VOTED ..	7C	25,33,631	25,02,000	25,47,000	25,56,300
D. ASSIGNMENTS AND COMPENSATIONS ..	*Charged* ..		*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	VOTED ..	7D	....	10,27,600	10,50,000	10,03,400
E. CHARGES IN ENGLAND	*Charged* ..		*11,706*	*960*	*1,520*	*4,800*
	VOTED ..	7E	21,154	31,280	21,160	....
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		*+59*	....	*+5*	....
	VOTED ..		+124	....	+74	....
For rounding ..	*Charged* ..		....	*—360*	*+475*	....
	VOTED ..		....	+20	—234	—300
TOTAL ..			66,75,673	66,63,000	67,21,000	64,71,000
	Charged ..		*16,96,933*	*6,26,000*	*7,59,000*	*6,82,500*
	VOTED ..		49,78,740	60,37,000	59,62,000	57,88,500

* Provision under the minor head "Survey, Settlement and Record operations" has been transferred to the major head "56-Stationery and Printing" with effect from 1940-41.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.						
A-1 (1) Pay of Officers—						
Collector (1,000—2,250) .. .. .. *Charged* ..	*1*	*1*		*27,000*		*22,000*
Deputy Collector (300—1,200) .. .. .. Voted ..	1	1		5,840		6,100
Special Land Acquisition Officers, Ahmedabad .. Voted ..	2	2		10,860		11,400
Leave salary .. .. .. *Charged* ..				....		*7,600*
Total .. *Charged* ..			*19,555*	*27,000*	*25,000*	*29,600*
Total .. Voted			17,678	16,700	16,700	17,500
A-1 (2) Pay of Establishment—						
Clerks (25—300)	42	42		72,516		*A*67,850
Servants (15—25)	42	41		11,416		*B*11,670
Leave salary				500		3,000
Temporary establishment—						
Northern Division				180		180
Southern Division				375		360
For land acquisition work under Consulting Surveyor to Government ..				14,800		14,800
Temporary tagai establishment—						
Northern Division				6,920		6,020
Central Division				480		480
Southern Division				4,320		7,540
Probable savings				—1,807		....
Total .. Voted ..			1,09,511	1,09,700	1,09,700	1,11,900
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)— *Charged*						
Collector of Bombay				*1,800*		*1,800*
Travelling allowance (fixed)— Voted						
Northern Division						250
Collector of Bombay				4,200		3,000
Consulting Surveyor to Government						1,200
Travelling allowance (ordinary)— *Charged*						
Collector of Bombay				*200*		*200*
Travelling allowance (ordinary)— Voted						
Northern Division						100
Collector of Bombay				1,100		450
Consulting Surveyor to Government						250
House rent and other allowances— *Charged*						
Collector of Bombay				*1,100*		*1,100*
House rent and other allowances— Voted						
Collector of Bombay						850
Consulting Surveyor to Government				1,100		200
Total .. *Charged* ..			*4,565*	*3,100*	*3,000*	*3,100*
Total .. Voted			6,648	6,400	6,400	6,300

A—Includes Rs. 2,820 for clerks of the Consulting Surveyor to Government.
B— do. Rs. 564 for servants do.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies—				
Northern Division				21,350A
Central Division				23,900B
Southern Division		69,820		18,920C
Collector of Bombay				3,890D
Consulting Surveyor to Government				900E
Non-Contract contingencies—				
Northern Division				38,750F
Central Division				34,050G
Southern Division		2,55,250		16,470H
Collector of Bombay				11,360I
Consulting Surveyor to Government				4,110J
Supplies and services—				
Northern Division				600
Central Division		6,930		3,000
Collector of Bombay				2,000
Total .. *Charged* ..	....	....	*1,15,000*	....
Total .. Voted ..	2,69,841	3,32,000	2,03,000	1,79,300

Details (Contract contingencies)	A	B	C	D	E	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Carriage of records ..	7,380	9,600	10,530	..	..	27,510
Purchase of books and periodicals ..	..	675	1,000	40	900	2,615
Purchase and repairs of furniture ..	2,320	1,900	900	150	..	5,270
Electricity charges ..	2,750	1,800	..	1,500	..	6,050
Telephone charges ..	2,450	2,715	1,100	850	..	7,115
Office expenses and miscellaneous ..	100	500	100	..	..	700
Petty supplies ..	5,350	3,400	3,460	350	..	12,560
Water charges ..	..	910	180	..	..	1,090
Peons' uniforms and belts ..	600	800	750	..	..	2,150
Police Patils' stationery.	..	..	900	..	..	900
Other charges ..	400	1,600	..	1,000	..	3,000
Total ..	21,350	23,900	18,920	3,890	900	68,960

Details (Non-contract contingencies)	F	G	H	I	J	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of inferior servants .	5,300	6,500	1,040	1,050	..	13,890
Purchase of tents ..	500	500	..	..	..	1,000
Construction and repairs of chavdis ..	15,000	12,000	6,000	..	..	33,000
Acquisition and improvement of land for village sites ..	6,000	2,000	2,000	..	..	10,000
Rents, rates and taxes ..	7,950	5,300	1,980	3,260	2,100	20,590
Service postage and telegrams ..	150	..	..	1,800	310	2,260
Office expenses and miscellaneous ..	..	..	..	150	300	450
Conservancy charges ..	..	..	..	5,100	..	5,100
Labour charges ..	..	..	..	..	1,000	1,000
Charges for conducting law suits ..	3,280	750	1,600	..	..	5,630
Service process against defaulters ..	..	5,500	950	..	..	6,450
Removal of encroachments on village sites .	50	500	500	..	..	1,050
Construction and repairs of ghat paths ..	..	750	..	..	..	750
Purchase and improvements of khar lands ..	..	..	1,100	..	..	1,100
Other charges ..	520	250	1,300	..	400	2,470
Total ..	38,750	34,050	16,470	11,360	4,110	1,04,740

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*concld.*				
1-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 143) .. *Charged* ..		*2,01,000*	*2,01,000*	*2,01,000*
.. Voted ..		19,59,000	19,59,000	19,59,000
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 282) .. .. .. Voted ..		9,300	9,300	9,000
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 86) .. .. Voted ..		3,000	3,000	3,000
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 63) .. .. .. Voted ..		—41,000	—41,000	—41,000
Deduct—Amount recovered from the Municipality on account of land acquisition work .. .. Voted ..		—15,100	—15,100	—15,900
Total .. *Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	*2,01,000*
.. Voted ..	19,21,673	19,15,200	19,15,200	19,14,100
Total, A-1—General Establishment ..	25,50,471	26,11,100	25,95,000	24,62,800
TOTAL .. *Charged* ..	*2,25,120*	*2,31,100*	*3,44,000*	*2,33,700*
.. Voted ..	23,25,351	23,80,000	22,51,000	22,29,100

DETAILED ACCOUNT No. 7B. LAND REVENUE. B-Survey, Settlement and Record Operations.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.						
(Government Photozincographic Press.)						
B-1 (1) Pay of Officers—						
Manager (500—800)	1			9,100		....
Total .. Voted ..			8,747	9,100	9,100	....
B-1 (2) Pay of Establishment—						
Photographers, draftsmen and clerks (15—600 *plus* spl. pay 100 to Asstt. Manager)	148			44,803		....
Printers, compositors, pressmen, etc.				23,822		....
Mounting establishment and servants (11—30)	11			2,645*		....
Temporary establishment				3,550		....
Probable savings				—5,320		....
Total .. Voted ..			76,828	69,500	68,500	....
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		....
House-rent and other allowances				500		....
Total .. Voted ..			607	600	500	....
B-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				500		....
Service postage and telegrams				800		....
Forwarding charges				550		....
Mapping charges				1,450		....
Office expenses and miscellaneous				4,000		....
Customs duty on imported stores				7,850		....
Supplies and services				1,750		....
Total .. Voted ..			12,298	16,900	14,900	....
Total, Survey, Settlement and Record Operations .. Voted ..			98,480	96,100	93,000	....*

*Provision for the Photozinco Press has been transferred to " 56-Stationery and Printing " with effect from 1940-41—*Vide* page 443.

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 Superintendence	*Charged*			*12,967*	*13,300*	*12,000*	*12,900*
	Voted			32,222	32,600	32,000	46,400
C-2 City Land Records	Voted			1,71,027	1,67,500	1,77,000	1,71,700
C-3 Alienation Office, Poona	Voted			9,278	9,500	9,500	9,500
C-4 District Charges	*Charged*			....	....	*1,000*	*5,000*
	Voted			21,05,716	21,09,400	21,32,000	21,28,600
C-5 Pot Hissa Measurement Operations	Voted			1,28,403	1,16,900	1,04,600	1,34,200
C-6 Recoverable City Survey Operations	Voted			10,323	31,500	22,000	32,750
C-7 Cost of Boundary Marks recoverable from Land-holders	Voted			74,652	31,300	68,100	32,100
C-8 Demarcation of Boundaries between British Territory and Indian or foreign States	*Charged*			*280*	....	....	....
	Voted			2,010	3,300	1,800	1,050
TOTAL	*Charged*			*13,247*	*13,300*	*13,000*	*17,900*
	Voted			25,33,631	25,02,000	25,47,000	25,56,300
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers—							
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged*	*1*	*1*		*11,000*		*10,400*
	Voted	1	2		6,300		12,360
Total	*Charged*			*10,084*	*11,000*	*9,700*	*10,400*
	Voted			6,436	6,300	7,300	12,360
C-1 (2) Pay of Establishment—							
Clerks, etc.—(30—140)		15	15		15,898		14,940
Field party surveyors		..	15		....		6,200
Servants—(15—22)		10	13		1,860		2,500
Leave salary					1,000		....
Probable savings					—2,058		....
Total	Voted			16,816	16,700	16,200	23,640
-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged*				*2,100*		*2,050*
	Voted				1,425		2,660
Travelling allowance (ordinary)	*Charged*				*200*		*450*
	Voted				2,975		2,300
House rent and other allowances	Voted				....		120
Total	*Charged*			*2,883*	*2,300*	*2,300*	*2,500*
	Voted			3,851	4,400	4,000	5,080
C-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records					1,015		835
Purchase of books and periodicals					125		38
Purchase and repairs of furniture					145		215
Peons' uniforms and belts					....		25
Other charges					115		187
Non-contract contingencies—							
Service postage and telegrams					3,680		3,900
Fixed contingencies					120		120
Total	Voted			5,119	5,200	4,500	5,320
TOTAL	*Charged*			*12,967*	*13,300*	*12,000*	*12,900*
	Voted			32,222	32,600	32,000	46,400

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS.						
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1		15,600		15,600
Total .. Voted ..			15,600	15,600	15,600	15,600
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	76	76		68,904		69,450
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad				132		132
Servants (14—18)	72	72		13,344		13,300
Temporary establishment				4,120		6,818
Total .. Voted ..			88,110	86,500	90,800	89,700
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division				960		960
(For City Survey work) Central Division				2,400		2,400
(For City Survey work) Southern Division				960		960
Bombay				1,080		1,080
Director of Land Records				2,700		2,700
Travelling allowance (ordinary)—						
Director of Land Records				4,580		5,230
House-rent and other allowances—						
Director of Land Records				120		120
Total .. Voted ..			13,608	12,800	14,800	13,450
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division				....		24
Director of Land Records				11,600		(A)11,926
Total .. Voted ..			12,709	11,600	14,800	11,950
C-2 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 60)				+41,000		+41,000
Total .. Voted ..			+41,000	+41,000	+41,000	+41,000
TOTAL .. Voted ..			1,71,027	1,67,500	1,77,000	1,71,700

	Rs.
(A) Rents, rates and taxes	2,464
Fixed contingencies	2,934
Service postage and telegrams	4,000
Carriage of records	200
Purchase of survey articles and dead stock	900
Labour charges	800
Other charges	628
	11,926

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.						
C-3 (1) Pay of Establishment—						
Historical Archivist to Government (105-150)	1	1		1,320		1,380
Clerks (30—200)	5	5		6,008		5,900
Servants (18—20)	7	7		1,560		1,560
Probable savings				—388		—340
Total .. Voted ..			7,995	8,500	8,500	8,500
C-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		75
Total .. Voted ..			77	100	100	75
C-3 (3) Contingencies						
Non-contract contingencies—						
Rents, rates and taxes				410		319
Pay of inferior servants				90		60
Service postage and telegrams				300		308
Office expenses and miscellaneous				....		100
Water charges				....		138
Other charges				100		....
Voted ..			1,206	900	900	925
TOTAL .. Voted ..			9,278	9,500	9,500	9,500

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-4 DISTRICT CHARGES.			Rs.	Rs.	Rs.	Rs.
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	19	20		57,446		57,800
Leave salary				3,954		....
Total, Voted ..			58,566	61,400	60,800	57,800
C-4 (2) Pay of Establishment—						
Assistant Inspectors, clerks, and Circle Inspectors—						
Northern Division (30—140)	127	125		97,836		94,150
Central Division (30—140)	181	183		1,48,088		1,50,250
Southern Division (30—140)	146	144		1,12,346		1,11,780
Director of Land Records (30—200)	225	225		1,77,080		1,71,973
Servants—						
Northern Division (14—16)	121	120		20,796		20,550
Central Division (14—18)	182	183		30,361		29,850
Southern Division (10—15)	146	144		23,838		22,904
Director of Land Records (15—21)	165	165		25,799		25,430
Temporary establishment—						
Central Division				....		2,440
Director of Land Records				3,200		7,276
Leave salary—						
Central Division				2,000		....
Southern Division				....		2,000
Northern Division				....		4,000
Probable savings—						
Central Division				—449		....
Director of Land Records				—24,095		—13,403
Total .. Voted ..			6,16,915	6,16,800	6,30,000	6,29,200
C-4 (3) Akarband Work .. .. .. Voted ..			....	2,000	....	2,000
C-4 (4) Record of Rights .. .. .. Voted ..			1,342	200	200	200
C-4 (5) Settlement Work .. .. .. *Charged* ..			....	....	*1,000*	*5,000**
Voted ..			7,981	4,000	7,000	16,100*

*Details—	*Charged.* Rs.	Voted. Rs.
Pay of Officers	*4,150*	6,520
Pay of Establishment	..	7,500
Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*850*	1,220
Do. (ordinary)	..	550
Contingencies	..	310
Total ..	*5,000*	16,100

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,800		20,880
Central Division		31,500		31,480
Southern Division		25,600		25,410
Director of Land Records		20,900		21,516
Travelling allowance (ordinary)—				
Northern Division		4,500		4,900
Central Division		8,300		7,900
Southern Division		6,100		6,900
Director of Land Records		24,900		21,700
House-rent and other allowances—				
Northern Division		90		90
Central Division		....		84
Director of Land Records		1,310		2,340
Total .. Voted ..	1,38,084	1,44,000	1,50,000	1,43,200
C-4 (7) Contingencies—				
Non-contract contingencies—				
Northern Division		2,574		1,934A
Central Division		3,090		3,012B
Southern Division		2,688		2,314C
Director of Land Records		26,648		26,840D
Total .. Voted ..	36,828	35,000	38,000	34,100
C-4 (8) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 143) .. Voted ..	+12,46,000	+12,46,000	+12,46,000	+12,46,000
TOTAL .. *Charged* ..	....	....	*1,000*	*5,000*
TOTAL .. Voted ..	21,05,716	21,09,400	21,32,000	21,28,600

	A	B	C	D	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Service postage and telegrams	200	150	400	14,700	15,450
Rents, rates and taxes	....	....	....	740	740
Pay of inferior servants	24	....	....	340	364
Fixed contingencies	1,500	2,562	1,914	3,620	9,596
Carriage of records	60	....	....	4,425	4,485
Purchase and repairs of furniture ..	150	100	....	1,200	1,450
Mapping charges	....	....	....	345	345
Other charges	....	200	....	1,470	1,670
Total ..	1,934	3,012	2,314	26,840	34,100

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Establishment	Voted ..	1,01,142	96,000	80,700	1,10,900
C-5-(2) Allowances, Honoraria, etc. ..	Voted ..	9,642	5,400	5,800	5,800
C-5-(3) Contingencies	Voted ..	17,619	15,500	18,100	17,500
TOTAL ..	Voted ..	1,28,403	1,16,900	1,04,600	1,34,200
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted ..	6,255	20,200	15,550	21,450
C-6-(2) Allowances, Honoraria, etc.	Voted ..	58	1,100	650	1,100
C-6-(3) Contingencies	Voted ..	4,010	10,200	5,800	10,200
TOTAL ..	Voted ..	10,323	31,500	22,000	32,750
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division	..		12,000	21,000	12,800
Central Division	..		7,500	32,000	7,500
Southern Division	..		11,800	15,100	11,800
TOTAL ..	Voted ..	74,652	31,300	68,100	32,100
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.					
C-8-(1) Pay of Officers	*Charged* ..	*280*	....	....	....
C-8-(2) Pay of Establishment	Voted ..	1,427	2,325	1,125	535
C-8-(3) Allowances, Honoraria, etc.	Voted ..	345	525	275	165
C-8-(4) Contingencies	Voted ..	238	450	400	350
	TOTAL ..	2,290	3,300	1,800	1,050
	Charged ..	*280*	....	....	....
	Voted ..	2,010	3,300	1,800	1,050

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 Inamdars and other Grantees	*Charged*	*10,70,699*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	6,46,200	6,68,600	6,23,303
D-2 Pensions in lieu of Resumed Lands	*Charged*	*3,03,482*	....	....	....
	Voted	....	3,11,000	3,11,000	3,10,240
D-3 Other Land Revenue Compensations	*Charged*	*72,620*	....	....	....
	Voted	....	70,400	70,400	69,857
TOTAL	*Charged*	*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	10,27,600	10,50,000	10,03,400
Details of the above—					
Northern Division	*Charged*		*1,93,000*		*1,93,100*
	Voted		1,67,000		1,72,000
Central Division	*Charged*		*1,82,000*		*2,31,000*
	Voted		5,71,090		5,48,400
Southern Division	*Charged*		*2,296*		*2,000*
	Voted		2,35,042		2,29,900
Bombay	*Charged*		*3,704*		....
	Voted		51,888		51,843
Baroda	Voted		1,304		....
Sabar Kantha	Voted		1,276		1,257
Total	*Charged*	*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	10,27,600	10,50,000	10,03,400
D-1 Inamdars and other Grantees—					
D-1 (1) Inamdars	*Charged*	*5,08,259*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	1,13,820	1,13,820	71,603
D-1 (2) District and Village Officers	*Charged*	*5,39,896*	....	....	....
	Voted	....	5,10,880	5,33,280	5,30,500
D-1 (3) Village Servants useful to Communities	*Charged*	*22,544*	....	....	....
	Voted	....	21,500	21,500	21,200
Total	*Charged*	*10,70,699*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	6,46,200	6,68,600	6,23,303
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	*Charged*	*1,811*	....		....
	Voted	....	1,900		1,900
Cash allowances..	*Charged*	*20,733*	....		....
	Voted	....	19,600		19,300
Total	*Charged*	*22,544*	....	....	....
	Voted	....	21,500	21,500	21,200
D-2 Pensions in lieu of resumed lands—					
Devasthans (allowances to temples and mosques)—					
Annual payments	*Charged*	*3,03,482*	....		....
	Voted	....	3,11,000		3,10,240
Total	*Charged*	*3,03,482*	....		....
	Voted	....	3,11,000	3,11,000	3,10,240
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	*Charged*	*72,620*	....		....
	Voted	....	70,400		69,857
Total	*Charged*	*72,620*	....		....
	Voted	....	70,400	70,400	69,857

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*7,411*	....	....	....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*4,295*	*960*	*1,520*	*4,300*
E-3 Stores for India—(High Commissioner for India) ..	Voted ..	21,154	31,280	21,160	....
	TOTAL ..	32,860	32,240	22,680	4,300
	Charged ..	*11,706*	*960*	*1,520*	*4,300*
	Voted ..	21,154	31,280	21,160	....

8-PROVINCIAL EXCISE.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-Superintendence	*Charged* ..	8-A	*49,996*	*44,900*	*45,500*	*45,000*
	Voted ..		97,305	91,100	91,000	92,800
B-District Charges	Voted ..	8-B	17,81,668	18,28,700	19,90,000	19,40,300
C-Distilleries	Voted ..	8-C	10,82,550	10,98,500	7,09,400	8,59,900
D-Departmental and Commissioned Shops ..	Voted ..	8-D	....	....	49,200	1,00,600
E-Cost of Opium supplied to Provincial Excise Department	Voted ..		3,35,'39	3,38,100	2,92,200	2,65,600
F-Purchase of Ganja and other Drugs ..	Voted ..		....	....	6,000	8,300
G-Compensations	*Charged* ..	8-G	*5,41,192*	*4,44,800*	*3,72,300*	*3,74,500*
	Voted ..		1,48,329	72,200	1,59,700	1,78,300
H-Charges in England	*Charged* ..	8-H	....	*18,080*	*12,320*	*2,160*
	Voted ..		11,803	160	....	160
I-Loss or gain by Exchange	*Charged* ..		....	....	*+43*	....
	Voted ..		+62	....	....	....
J-Works	Voted ..		16,380	....	18,000	3,200
For rounding	*Charged* ..		....	*+220*	*—163*	*+40*
	Voted ..		....	+240	+500	+140
	TOTAL ..		40,64,824	39,37,000	37,46,000	38,71,000
	Charged ..		*5,91,188*	*5,08,000*	*4,30,000*	*4,21,700*
	Voted ..		34,73,636	34,29,000	33,16,000	34,49,300

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
COMMISSIONER'S OFFICE.			Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—						
Commissioner (3,500) .. .. .. *Charged* ..	*1*	*1*		*42,300*		*42,000*
Chief Accounts Officer of Excise (300—500) .. Voted ..	1	1		4,200		4,400
Personal Assistant to the Commissioner (300—40—900—40—1,100) .. .. Voted ..	1	1		10,700		10,800
Total .. *Charged* ..			*47,455*	*42,300*	*44,500*	*42,000*
Total .. Voted ..			18,184	14,900	15,100	15,200
A-(2) Pay of Establishment—						
Clerks (40—300)	36	36		55,650		52,400
Servants (19—30)	18	19		5,660		5,800
Temporary establishment				6,360		7,160
Leave salary				....		300
Probable savings				—2,070		....
Total .. Voted ..			65,845	65,600	65,600	65,660
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. Voted ..				720		720
Travelling allowance (ordinary) .. .. .. *Charged* ..				*2,600*		*3,000*
Travelling allowance (ordinary) .. .. .. Voted ..				1,870		2,500
House-rent and other allowances .. .. Voted ..				1,810		1,800
Total .. *Charged* ..			*3,050*	*2,600*	*1,000*	*3,000*
Total .. Voted ..			6,038	4,400	3,100	5,020
A-(4) Contingencies—						
Contract contingencies—						
Carriage of records				1,500		1,000
Electric charges				800		800
Purchase and repairs of dead stock				100		200
Office expenses and miscellaneous				....		100
Other charges				500		400
Non-contract contingencies—						
Service postage and telegrams				2,960		3,600
Purchase of books and publications				100		100
Telephone charges				140		600
Medicines				....		20
Other charges				100		100
Total .. .. Voted ..			7,238	6,200	7,200	6,920
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work .. .. .. *Charged* ..			*—509*	....	....	....
TOTAL ..			1,47,301	1,36,000	1,36,500	1,37,800
Charged ..			*49,996*	*44,900*	*45,500*	*45,000*
Voted ..			97,305	91,100	91,000	92,800

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCEPTIONS. B-District Charges.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Inspection and Preventive Establishments .. Voted ..			17,40,370	18,03,900	17,77,000	18,15,300
B-2 Establishment in connection with Matches and Sugar Excise Duty .. .. Voted ..			282	....	....	....
B-3 Prohibition propoganda			41,016	24,800	2,13,000	1,25,000
TOTAL .. Voted ..			17,81,668	18,28,700	19,90,000	19,40,300
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.						
B-1 (1) Pay of Officers—						
Superintendents (250—1,100) + Special pay .. Voted ..	11	11		67,500		68,700
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work				1,200		1,200
Total .. Voted ..			75,032	68,700	69,600	69,900
B-1 (2) Pay of Establishment—						
Inspectors, Assistant and Sub-Inspectors, and Gaugers (70—450) ..	266	242		4,63,600		4,00,309
Clerks (25—200)	111	108		1,01,340		1,03,000
Special pay to Rangers—3 (15) and 1 clerk (10) for doing excise work in the Peint Mahal				660		660
Servants (14—50)	1,801	1,715		4,79,600		4,55,650
Temporary establishment				1,96,100		3,37,250
Probable savings				—17,700		—20,000
Total .. Voted ..			11,67,082	12,23,600	12,30,000	12,66,860
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				95,520		1,24,600
Travelling allowance (ordinary)				1,57,200		1,78,500
House-rent and other allowances				45,280		43,540
Rewards to Government officers				61,200		54,000
Total .. Voted ..			3,59,313	3,59,200	3,85,000	4,00,640
B-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				4,000		3,500
Electric charges				1,000		1,200
Office expenses and miscellaneous				3,200		5,150
Advertisement charges				2,000		2,300
Purchase and repairs of dead stock				1,000		1,000
Other charges				1,700		2,400
Non-contract contingencies—						
Rewards to private persons				47,760		52,900
Rents, rates and taxes				30,900		14,850
Service postage and telegrams				21,200		25,550
Conveyance of excise opium				5,800		5,800
Pay of inferior servants				440		450
Telephone charges				6,320		6,500
Medicines				7,600		1,70
Clothing charges				18,175		18,650
Arms and ammunitions				4,325		6,250
Petty construction and repairs				5,500		1,000
Office expenses and miscellaneous				6,550		4,700
Motor buses etc.				....		3,000
Other charges				6,030		2,800
Total .. Voted ..			1,61,504	1,73,500	1,60,000	1,59,700

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Grant-in-aid .. .. .. Voted ..			....	....	2,000	....
B-1 (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 143)			+25,500	+25,500		+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department (Bombay City) transferred to "13-Other Taxes and Duties" (*vide* page 94)			—28,900	—26,700		—33,700
Deduct—Cost of mofussil non-gazetted executive staff of the Tobacco Department for Sales Tax areas transferred to "13-Other Taxes and Duties" (*vide* page 95)			....	....		—21,000
Deduct—Contributions for establishment entertained at the cost of other parties			—19,161	—19,900		—52,600
Total .. Voted ..			—22,561	—21,100	—69,600	—81,800
TOTAL .. Voted ..			17,40,370	18,03,900	17,77,000	18,15,300
B-2 Establishment in connection with Matches and Sugar Excise Duty.						
B-2 (1) Pay of officers .. .. .. Voted ..			428	....	....	....
B-2 (2) Pay of Establishment .. .. Voted ..			4,085	....	....	....
B-2 (3) Allowances, Honoraria, etc. .. .. Voted ..			605	....	....	....
B-2 (4) *Deduct*—**Establishment charges recovered from other Governments, Departments, etc.—Central Government .. Voted ..**			—4,836	....	....	....
TOTAL .. Voted ..			282	....	....	....

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-3-Prohibition Propaganda.						
B-3-(a) Prohibition Propaganda, Bombay			....	....	1,56,000	71,400
B-3-(b) Prohibition Propaganda, Mofussil			41,016	24,800	57,000	53,600
Total ..			41,016	24,800	2,13,000	1,25,000
B-3-(a) Prohibition Propaganda, Bombay.						
B-3-(a)-1-Pay of Officers—						
Special pay to the Secretary at Rs. 100 per mensem ..	..			....		1,200
Total .. Voted ..			....	....	....	1,200
B-3-(a)-2-Pay of Establishment—						
Supervisors, Inspectors, etc.	40	26				
Clerks	20	15				38,650
Servants	59	25				
Total .. Voted ..			....	....	30,400	38,650
B-3-(a) -3-Allowances, Honoraria, etc.						
Travelling allowance (fixed)				....		300
Travelling allowance (ordinary)				....		200
House-rent and other allowances				....		1,060
Total .. Voted ..			....	....	600	1,560
B-3-(a)-4-Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				....		2,400
Telephones charges				....		2,730
Service postage and telegrams				....		1,000
Petrol and mobil oil charges, etc.				....		5,000
Uniforms to prohibition guards				....		2,000
Conveyance charges of officers				....		2,000
Conveyance and refreshment expenses of volunteers ..				....		3,000
Office expenses and miscellaneous				....		7,020
Powada singers				....		1,680
Other charges				....		3,160
Total .. Voted ..			....	....	1,25,000	29,990
TOTAL .. Voted ..			....	....	1,56,000	71,400

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-3-(b) Prohibition Propaganda, Mofussil.						
B-3 (b) (1) Pay of Establishment—						
Supervisors, Inspectors, etc.	16	34		11,280		19,380
Clerks	4	8		3,180		4,680
Servants	28	32		4,340		7,440
Total—Voted ..				18,800	31,100	31,500
B-3 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				....		700
House rent and other allowances				....		200
Total—Voted ..				....	700	900
B-3 (b) (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,740		2,340
Service postage and telegrams				900		1,380
Maintenance of car and cycle				1,560		3,480
Office expenses and miscellaneous				1,080		1,625
Special contingencies				....		3,900
Telephone charges				....		300
Conveyance charges				....		1 0
Books and publications				....		1,200
Stationery				....		100
Purchase and repair of dead stock				....		275
Other charges				720		6,500
Total—Voted ..				6,000	24,000	21,200
B-3 (b) (4) Grants-in-aid .. .. .. Voted ..				....	1,200	....
TOTAL—VOTED ..			41,016	24,800	57,000	53,600

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.						
C-1 DHADGAON DISTILLERY .. .. Voted ..			33,960	28,800	28,800	28,800
C-2 NASIK DISTILLERY .. .. .. Voted ..			10,42,620	10,62,700	6,73,600	8,26,100
PRIVATE DISTILLERY.						
C-3 CHOWKA DISTILLERY .. .. .. Voted ..			5,970	7,000	7,000	5,000
TOTAL .. Voted ..			10,82,550	10,98,500	7,09,400	8,59,900
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of Establishment				4,750		4,780
Total .. Voted ..			4,591	4,750	4,750	4,780
C-1 (2) Allowances, Honoraria, etc.				50		20
Total .. Voted ..			....	50	50	20
C-1 (3) Contingencies—						
Non-contract contingencies—						
Purchase of mhowra flowers				4,000		4,500
Transportation charges of liquor				3,200		3,100
Distillery workmen's pay				1,400		1,500
Additions and alterations				2,400		300
Renewals and replacements				1,100		1,500
Supply of fuel				900		2,000
Other charges				2,000		2,100
Total .. Voted ..			20,369	15,000	15,000	15,000
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 86)			9,000	9,000	9,000	9,000
TOTAL, Dhadgaon Distillery .. Voted ..			33,960	28,800	28,800	28,800
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay), 1 (300—10—650)	2	2		14,600		15,000
Total .. Voted ..			20,317	14,600	14,600	15,000
C-2 (2) Pay of Establishment—						
Foreman, Assistant Chemist, etc. (30—300)	28	28		39,800		40,550
Servants (10—18)	6	6		1,000		960
Temporary establishment				48,500		39,540
Probable savings				....		—510
Total .. Voted ..			90,364	89,300	82,600	80,540

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-2 Nasik Distillery.			Rs.	Rs.	Rs.	Rs.
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..			332	800	200	500
C-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				1,400		1,160
Service postage and telegrams				1,500		1,400
Medicines				2,500		2,200
Petty construction and repairs				2,000		2,000
Office expenses and miscellaneous				700		800
Other charges				660		1,160
Additions to plant and machinery				6,000		5,000
Supplies and services—						
Stores				55,000		55,000
Other supplies and services..				8,70,000		6,44,300
Provision for depreciation				20,000		20,00
Renewals and replacements				5,500		5, 00
Less—Amount transferred from depreciation fund				—5,500		—5,000
Customs duty on imported goods				40		40
Total .. Voted ..			9,33,167	9,59,800	5,79,000	7,33,060
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—1,560	—1,800	—2,800	—3,000
TOTAL, Nasik Distillery .. Voted ..			10,42,620	10,62,700	6,73,600	8,26,100
C-3 Chowka Distillery.						
C-3 (1) Contingencies—						
Cost price of spirit supplied by contractors				7,000		5,000
TOTAL, Chowka Distillery .. Voted ..			5,970	7,000	7,000	5,000

DETAILED ACCOUNT No. 8-D. PROVINCIAL EXCISE. D-Departmental and Commissioned Shops.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Temporary establishment			....	....	29,000	64,150
Total Voted ..			....	....	29,000	64,150
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....	....		1,300
House-rent and other allowances			....	....		250
Total Voted ..			....	....	200	1,550
D-(3) Contingencies—						
Non-contract contingencies—						
Service, postage and telegrams			....	....		330
Rents, rates and taxes			....	....		13,080
Office expenses and miscellaneous			....	....		2,320
Lighting charges			....	....		1,000
Dead stock			....	....		1,025
Other charges			....	....		2,145
Supplies and services—						
Transport charges			....	....		8,250
Mineral waters, tea, etc.			....	....		2,000
Purchase of cardboard boxes			....	....		4,750
Total Voted ..			....	....	20,000	34,900
TOTAL Voted ..			....	....	49,200	1,00,600

DETAILED ACCOUNT No. 8-G. PROVINCIAL EXCISE. G-Compensations.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
G-1 Indian States—ASSIGNMENTS AND COMPENSATIONS.					
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged*	*3,37,906*	*3,47,300*	*3,12,800*	*2,97,200*
	Voted	50,217	30,300	67,300	85,700
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Charged*	*57,704*	*97,500*	*47,800*	*47,300*
	Voted	62,123	20,300	70,800	71,000
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Charged*	*1,832*	....	*11,700*	*30,000*
	Voted	6,148	....	....	....
4. Gain on liquor payable to certain Indian States	Voted	15,414	15,000	15,000	15,000
5. Other parties	Voted	2,129	....	....	....
G-2 Other Parties—ASSIGNMENTS AND COMPENSATIONS.					
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Voted	4,056	....	....	....
2. Bombay Municipality	*Charged*	*1,43,750*	....	....	....
3. Private parties	Voted	8,242	6,600	6,600	6,600
	TOTAL	6,89,521	5,17,000	5,32,000	5,52,800
	Charged	*5,41,192*	*4,44,800*	*3,72,300*	*3,74,500*
	Voted	1,48,329	72,200	1,59,700	1,78,300
DETAILED ACCOUNT No. 8-H. PROVINCIAL EXCISE. H-Charges in England.					
H-1 Leave salaries and deputation pay (High Commissioner for India)	Voted	11,803	....	....	....
	Charged	....	*18,080*	*11,000*	....
H-2 Sterling overseas pay (High Commissioner for India)	*Charged*	....	....	*1,320*	*2,160*
H-3 Stores (High Commissioner for India)	Voted	....	160	....	160
	TOTAL	11,803	18,240	12,320	2,320
	Charged	....	*18,080*	*12,320*	*2,160*
	Voted	11,803	160	....	160

9-STAMPS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.					
A. SUPERINTENDENCE	9A	36,685	33,400	33,400	33,200
B. CHARGES FOR THE SALE OF STAMPS	9B	62,034	65,300	65,300	63,500
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES ..		22,020	21,100	21,100	21,400
TOTAL..VOTED ..		1,20,739	1,19,800	1,19,800	1,18,100
B-JUDICIAL.					
A. SUPERINTENDENCE	9A	31,886	33,300	33,300	33,200
B. CHARGES FOR THE SALE OF STAMPS	9C	34,458	36,500	36,500	35,400
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES ..		6,534	8,200	8,200	7,700
TOTAL..VOTED ..		72,878	78,000	78,000	76,300
Rounding			+200	+200	—400
GRAND TOTAL ..VOTED ..		1,93,617	1,98,000	1,98,000	1,94,000

DETAILED ACCOUNT No. 9-A. STAMPS. A-Superintendence.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.
A-1 (1) Pay of Officers—						
Assistant Superintendent (500—25—650)	1	1		7,100		6,900
Leave salary				....		1,200
TOTAL..VOTED ..			9,737	7,100	7,100	8,100
A-1 (2) Pay of Establishment—						
Superior establishment (30—300)	18	18		29,380		26,586
Inferior establishment (7 to 35)	25	26		7,220		7,859
Leave salary				....		755
TOTAL..VOTED ..			35,608	36,600	36,600	35,200
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				50		120
House-rent and other allowances				1,250		1,280
TOTAL..VOTED ..			1,162	1,300	1,300	1,400
A-1 (4) Contingencies—						
Contract contingencies—						
Electric charges				875		960
Telephone charges				60		60
Water supply				200		150
Packing and conveyance charges				1,100		1,645
Other charges				1,832		1,228
Non-contract contingencies—						
Rent, rates and taxes				57		57
Service postage and telegrams				1,576		1,600
TOTAL..VOTED ..			6,064	5,700	5,700	5,700
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 143 on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
TOTAL..VOTED ..			16,000	16,000	16,000	16,000
TOTAL ..VOTED ..			68,571	(a)66,700	66,700	(a) 66,400

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	8	8		8,859		9,137
Servants (17—22)	4	4		1,116		1,164
Leave Salary				....		239
Temporary establishment				625		660
Total .. Voted ..			10,880	10,600	10,600	11,200
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..			16	....		
B-1 (3) Contingencies—						
Discount				53,798		51,400
Non-contract contingencies				902		900
Total .. Voted ..			51,138	54,700	54,700	52,300
TOTAL .. Voted ..			62,034	65,300	65,300	63,500
DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).						
B-1 (1) Pay of Establishment—						
Vendors (30—160)	7	7		8,190		8,438
Servants (17—21)	3	3		810		862
Total .. Voted ..			8,768	9,000	9,000	9,300
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			12	....		
B-1 (3) Contingencies—						
Discount and commission .. .. Voted ..			25,678	27,500	27,500	26,100
TOTAL .. Voted ..			34,458	36,500	36,500	35,400

10-FOREST	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A. General Direction .. .. .. *Charged* ..	10-A	*34,356*	*36,900*	*37,000*	*36,900*
A. General Direction .. .. .. Voted ..		49,433	43,500	48,000	40,500
B. Conservancy and Works .. .. .. Voted ..	10-B	6,41,685	7,41,800	6,75,000	6,82,800
C. Establishments .. .. .. *Charged* ..		*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
C. Establishments .. .. .. Voted ..	10-C	15,53,095	15,42,200	15,54,000	15,82,200
D. Interest on Capital Outlay .. .. *Charged* ..		*33,338*	*33,000*	*33,000*	*33,000*
E. Charges in England .. .. .. *Charged* ..	10-E	*1,12,370*	*1,07,000*	*1,02,200*	*59,080*
F. Loss or Gain by Exchange .. .. .. *Charged* ..		*705*	....	*359*	....
For rounding .. *Charged* ..			*—500*	*+441*	*—280*
For rounding .. Voted ..			+500		+500
TOTAL ..		26,87,135	27,32,000	26,66,000	26,98,000
Charged ..		*4,42,922*	*4,04,000*	*3,89,000*	*3,92,000*
Voted ..		22,44,213	23,28,000	22,77,000	23,06,000

DETAILED ACCOUNT No. 10-A.
FOREST.
A-General Direction.

	Strength. 1939-40.	Strength. 1940-41.				
A-(1) Pay of Officers—						
Chief Conservator (2,500—125—2,750) .. .. *Charged* ..	1	*1*		*33,000*		*33,000*
Personal assistant (250—20—750) .. .. Voted ..	1	1		7,500		7,000
Total .. *Charged* ..			*30,500*	*33,000*	*33,000*	*33,000*
Total .. Voted ..			9,612	7,500	9,000	7,000
A-(2) Pay of Establishment—						
Office establishment (17—300)	14	15		14,000		14,612
Leave salary				....		388
Total .. Voted ..			13,952	14,000	15,000	15,000
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. *Charged* ..				*3,900*		*3,900*
Travelling allowance (ordinary) .. .. .. Voted ..				1,300		1,400
Forest training .. .. Voted ..				200		....
Total .. *Charged* ..			*3,856*	*3,900*	*4,000*	*3,900*
Total .. Voted ..			10,216	1,500	2,000	1,400
A-(4) Contingencies—						
Non-contract contingencies :—						
Service postage and telegrams				700		750
Purchase of books and periodicals				200		150
Carriage of tents and records				450		560
Electric and telephone charges				200		200
Other charges				350		240
Total .. Voted ..			1,900	1,900	2,600	1,900
A-(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Contribution for Forest Map Office, Dehra Dun			6,020	6,000	6,000	3,800
Add—Share of establishment charges transferred from "40-Agriculture—Agricultural Education" (*vide* page 310)			7,733	12,600	13,400	11,400
Total—Voted ..			13,753	18,600	19,400	15,200
TOTAL ..			83,789	80,400	85,000	77,400
Charged ..			*34,356*	*36,900*	*37,000*	*36,900*
Voted ..			49,433	43,500	48,000	40,500

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(*a*) Timber		2,74,000		2,55,700
(*b*) Firewood and charcoal		5,940		5,250
(*c*) Bamboos		....		....
(*d*) Sandalwood		19,000		18,700
(*e*) Grass and other minor produce		60		2,050
Total ..	2,86,840	2,99,000	2,97,000	2,81,700
B-(2) Timber and other produce removed from the Forests by consumers or purchasers		67,941		74,500
Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot Officers, etc.		—141		(*a*) ....
Total ..	60,169	67,800	74,000	74,500
B-(3) Live Stock, Stores, Tools and Plant—				
(*a*) Purchase of cattle		....		....
(*b*) Feed and upkeep of cattle		50		100
(*c*) Purchase of stores, tools and plant		12,950		7,000
(*d*) Customs duty		....		....
Total ..	7,696	13,000	8,000	7,100
B-(4) Communications and Buildings—				
(*a*) Railways and Tramways		45,000		45,000
(*b*) Roads and bridges (other than those in connection with Railways and Tramways)		50,000		64,000
(*c*) Buildings		19,000		19,500
(*d*) Other works		5,000		4,500
(*e*) Lump provision for minor works		34,000		22,000
(*f*) Lump provision for regrant of lapses in the previous year		5,000		5,000
(*g*) *Deduct*—Probable lapses in the budget year		—5,000		—5,000
Total ..	1,44,812	1,53,000	1,48,000	1,55,000
Carried over ..	4,99,517	5,32,800	5,27,000	5,18,300

(*a*) Shown under B.-(9)

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	4,99,517	5,32,800	5,27,000	5,18,300
B-(5) Organisation, improvement and extension of Forests—				
(*a*) Demarcation		4,400		3,830
(*b*) Forest Settlement		40,000		....
(*c*) Surveys		....		....
(*d*) Working Plans		8,000		8,000
(*e*) Plantations		4,000		4,000
(*f*) Reproduction		66,540		66,000
(*g*) Fire protection		30,760		30,410
(*h*) Other works		8,800		5,760
Total ..	94,672	1,62,500	1,00,000	1,18,000
B-(6) Miscellaneous—				
(*a*) Rent of leased forests and payments to shareholders in forests managed by Government		15,500		14,400
(*b*) Law charges		....		....
(*c*) Grain compensation allowance		....		....
(*d*) Clothing		28,500		29,300
(*e*) Fodder charges		....		....
(*f*) Other charges		2,000		3,300
Total ..	46,660	46,000	47,000	47,000
B-(7) Suspense—				
(*a*) Works advances	....	....	....	....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	836	500	1,000	1,000
B-(9) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct.—Establishment charges recoverable from Contractors etc. on account of Depot Officers etc.	....	....	....	—1,500
Total—Voted ..	6,41,685	7,41,800	6,75,000	6,82,800

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Conservators (2,150) .. .. .. *Charged* ..	*3*	*2*		*71,700*		*51,600*
Other officers .. (*325—1,350*) .. .. *Charged* ..	*13*	*13*		*1,22,800*		*1,87,600*
Other officers .. (235—1,200) .. .. Voted ..	20	23		1,12,000		1,09,600
Total .. *Charged* ..			*2,21,476*	*1,94,500*	*1,86,000*	*2,39,200*
Total .. Voted ..			1,11,855	1,12,000	1,08,000	1,09,600
C-(2) Pay of Establishment—						
Subordinate forest and depot establishments (15—200)	2,636	2,661		9,48,335		9,63,071
Office establishment (30—270)	339	343		2,34,949		2,32,608
Temporary establishment				26,936		34,468
Leave salary				....		2,172
Probable savings				—4,320		—19
Total .. Voted ..			12,14,342	12,05,900	12,20,000	12,32,300
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. (*Charged*) .. Fixed ..				*20,100*		*20,030*
Travelling allowance .. (*Charged*) .. Ordinary ..				*2,680*		*4,070*
Travelling allowance .. (Voted) .. Fixed ..				1,37,410		1,44,700
Travelling allowance .. (Voted) .. Ordinary ..				42,840		52,439
House-rent and other allowances .. .. Voted ..				3,460		3,195
Forest training .. .. Voted ..				590		566
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..				*10,320*		....
Probable savings .. .. Voted ..				....		....
Total .. *Charged* ..			*40,677*	*33,100*	*30,000*	*24,100*
Total .. Voted ..			1,86,072	1,84,300	1,86,000	2,00,900
C-(4) Contingencies—						
Non-contract Contingencies—						
Stationery				5,130		4,914
Carriage of tents and records				8,200		8,480
Rents, rates and taxes				2,620		3,126
Service, postage and telegrams				28,400		29,000
Purchase of books and periodicals				1,210		1,050
Electric and telephone charges				975		980
Medicines				3,060		3,060
Other charges				4,105		4,190
Total .. Voted ..			54,416	53,700	54,000	54,800
Carried over .. *Charged* ..			*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
Carried over .. Voted ..			15,66,685	15,55,900	15,68,000	15,97,600

DETAILED ACCOUNT No. 10-G. FOREST. C-Establishment—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
	Voted ..	15,66,685	15,55,900	15,68,000	15,97,600
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—					
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,600		—1,500
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 60)			—3,000		—3,000
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment e tertained in the Akrani Mahal for doing specialised excise work (*vide* page 76)			—9,000		—9,000
(4) Amount recoverable from contractors for l.an . f services of guards ..			—100		—100
(5) Do. from Matheran Municipality					—1,800
Total ..	Voted ..	—13,590	—13,700	—14,000	—15,400
	TOTAL ..	18,15,248	17,69,800	17,70,000	18,45,500
	Charged ..	*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
	Voted ..	15,53,095	15,42,200	15,54,000	15,82,200
DETAILED ACCOUNT No. 10-E. E-Charges in England.					
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*68,049*	*71,680*		*10,000*
Sterling overseas pay do. do. ..	*Charged* ..	*44,321*	*35,320*		*49,080*
Total ..	*Charged* ..	*1,12,370*	*1,07,000*	*1,02,000*	*59,080*

11-REGISTRATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A. Superintendence	11-A	33,931	34,600	34,000	32,600
B. District charges	11-B	4,95,542	5,10,700	4,91,000	4,94,300
C. Charges in England (*a*)	..	5,318	....	....	....
D. Loss or Gain by Exchange	..	+37	....	....	....
Rounding ..		....	—300	....	+100
TOTAL .. Voted ..		5,34,828	5,45,000	5,25,000	5,27,000

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength. 1939-40.	Strength. 1940-41.			
A-(1) Pay of Establishment—					
Inspectors of Registration (200—300)	5	5		15,292	13,530
Sub-registrars (80—175)	3	Nil		3,739	....
Clerks (25—120)	8	11		4,928	7,612
Servants (15—19)	6	6		1,200	1,200
Temporary establishment				200	200
Leave salary				841	1,558
Total ..			25,269	26,200	26,000	24,100
A-(2) Allowances, Honoraria, etc.—					
Travelling allowance .. .. — Fixed ..				5,500		5,500
Travelling allowance .. .. — Ordinary ..				800		900
Total ..			6,445	6,300	6,000	6,400
A-(3) Contingencies—					
Contract contingencies—					
Purchase and repairs of furniture				....		35
Carriage of records				620		610
Lighting charges				100		100
Other charges				370		345
Non-contract contingencies—					
Service postage and telegrams				1,004		1,004
Pay of inferior servants				6		6
Total ..			2,217	2,100	2,000	2,100
TOTAL .. Voted ..			33,931	34,600	34,000	32,600

(*a*) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. REGISTRATION. B-District Charges.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—480)	2	2		8,300		8,120
Manager, Government Photo Registry (200—350) plus Rs. 50 personal pay	1	1		3,400		3,330
Leave salary				1,100		1,980
Total ..			9,776	12,800	12,000	13,930
B-(2) Pay of Establishment—						
Sub-Registrars including probationers (30—300)	195	195		2,23,643		2,06,040
Photographers, Enlargers, Toners, Developers, etc. (15—100) ..	27	27		8,788		9,250
Clerks (25—200)	167	163		93,500		92,160
Servants (10—28)	113	115		20,394		20,950
Temporary establishment				11,951		11,000
Lump deduction for probable savings				—3,076		....
Total ..			3,50,735	3,55,200	3,38,000	3,39,400
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				10,238		10,000
House-rent and other allowances				1,262		1,200
Commission to Sub-Registrars				2,500		....
Total ..			13,640	14,000	14,000	11,200
B-(4) Contingencies—						
Contract contingencies :—						
Purchase of furniture				702		730
Carriage of records				900		800
Lighting charges				727		700
Binding charges				1,009		920
Other charges				4,000		4,014
Non-contract contingencies :—						
Rents, rates and taxes				2,039		1,983
Service postage and telegrams				91,000		85,500
Pay of inferior servants				123		123
Lighting charges				600		800
Water charges				700		1,000
Stores				20,000		25,000
Expenditure on films				3,200		4,500
Other non-contract contingencies				3,700		3,700
Total ..			1,21,391	1,28,700	1,27,000	1,29,770
TOTAL .. Voted ..			4,95,542	5,10,700	4,91,000	4,94,300

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-CHARGES OF COLLECTION .. *Charged* ..	12-A	*15,615*	*11,000*	*900*	*6,600*
.. Voted ..		1,15,231	1,38,500	1,54,500	60,300
B-INSPECTION OF MOTOR VEHICLES .. *Charged* ..	12-B	*2,598*	*4,200*	*300*	*59,100*
.. Voted ..		1,02,586	1,28,000	1,25,500	2,77,000
C-COMPENSATION TO LOCAL BODIES, ETC. .. *Charged* ..		*7,07,148*	*7,48,000*	*7,00,000*	*6,98,000*
D-OTHER CHARGES* .. .. .. *Charged* ..		*11,55,914*	*9,57,000*	*11,29,000*	*12,31,000*
E-CHARGES IN ENGLAND .. .. *Charged* ..	12-E	*17,895*	*4,320*	....	....
.. Voted ..		7,340	3,080	....	....
F-LOSS OR GAIN BY EXCHANGE .. *Charged* ..		*131*	....	....	....
.. Voted ..		52	....	....	....
For rounding .. .. *Charged* ..			*+480*	*—200*	*+300*
.. Voted ..			+420	....	—300
TOTAL ..		21,24,510	19,95,000	21,10,000	23,32,000
Charged ..		*18,99,301*	*17,25,000*	*18,30,000*	*19,95,000*
Voted ..		2,25,209	2,70,000	2,80,000	3,37,000

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

	Strength. 1939-40.	Strength. 1940-41.				
(a) BOMBAY CITY.						
A-(a) (1) Pay of Officers—						
Deputy Commissioner (*650—50—1,350+ S.P. 200 + Selection grade pay Rs. 100*) .. .. *Charged* ..	*1*			*14,100*		
Inspector (300—10—400) .. .. Voted ..	1			4,800		
Total .. *Charged* ..			*14,903*	*14,100*	*1,100*	....
.. Voted ..			12,040	4,800	17,900	....
A-(a) (2) Pay of Establishment—						
Temporary establishment			42,982	44,900	50,800	....
A-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged* ..				*1,800*		
.. Voted ..				600		
.. ordinary .. *Charged* ..				*1,000*		
.. Voted ..				500		
House-rent and other allowances .. .. *Charged* ..				....		
.. Voted ..				800		
Total .. *Charged* ..			*4,349*	*2,800*	*200*	....
.. Voted ..			2,065	1,900	3,700	....
Total—carried over .. *Charged* ..			*19,252*	*16,900*	*1,300*	....
.. Voted ..			57,087	51,600	72,400	....

*Represents "Transfers to the Provincial Road Fund" (page 51).

DETAILED ACCOUNT No. 12-A. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. A-Charges of Collection—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs	Rs.
Brought forward .. *Charged* ..	*19,252*	*16,900*	*1,300*	....
Brought forward .. Voted ..	57,087	51,600	72,400	....
A-(a) (4) Contingencies—				
Contract contingencies—				
Telephone charges		530		
Advertisement charges		1,000		
Repairs to and purchase of furniture		890		
Miscellaneous office expenditure		1,050		
Books and periodicals		30		
Non-contract contingencies—				
Maintenance of weighbridge		270		
Service postage and telegrams		3,700		
Other charges		30		
Supplies and services		300		
Total .. Voted ..	12,386	7,800	8,800	....
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. *Charged* ..	....	....	....	*+2,000*
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. Voted ..	+1,083	+1,300	+700	+37,500
Deduct—Portion chargeable to the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. *Charged* ..	*—2,598*	*—4,200*	*—300*	....
Deduct—Portion chargeable to the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. Voted ..	—1,612	—400	—4,100	....
Deduct—Portion chargeable to the major head " 29-Police " (page 181) .. .. *Charged* ..	*—1,039*	*—1,700*	*—100*	....
Deduct—Portion chargeable to the major head " 29-Police " (page 181) .. .. Voted ..	—645	....	—1,500	....
Total .. *Charged* ..	*—3,637*	*—5,900*	*—400*	*+2,000*
Total .. Voted ..	—1,174	+900	—4,900	+37,500
TOTAL (*a*) .. *Charged* ..	*15,615*	*11,000*	*900*	*2,000*
TOTAL (*a*) .. Voted ..	68,299	60,300	76,300	37,500
(*b*) MUFUSSIL.				
A-(b) (1) Pay of Establishment—Temporary establishment	35,655	41,000	41,000	....
A-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed		888		
Travelling allowance .. ordinary		2,000		
House-rent and other allowances		7,312		
Total ..	6,244	10,200	10,200	....
A-(b) (3) Contingencies—				
Non-contract contingencies—				
Purchase of weighbridge and hire of weighbridges belonging to Railways, Municipalities, etc.		20,500		
Water supply		36		
Clothing charges		930		
Other charges		1,634		
Total ..	1,779	23,100	23,100	....
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 92) .. .. .. *Charged* ..	....	....	....	*+4,600*
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 92) .. .. .. Voted ..	....	....	....	+22,800
Add—Amount transferred from " 29-Police " (page 198) .. Voted ..	+3,254	+3,900	+3,900	....
TOTAL (*b*) .. *Charged* ..	....	....	....	*4,600*
TOTAL (*b*) .. Voted ..	46,932	78,200	78,200	22,800
GRAND TOTAL .. *Charged* ..	*15,615*	*11,000*	*900*	*6,600*
GRAND TOTAL .. Voted ..	1,15,231	1,38,500	1,54,500	60,300

DETAILED ACCOUNT No. 12-B.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
B-Inspection of Motor Vehicles.

	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(*a*) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Executive Officer, Provincial Transport Authority (1,200 + spl. pay 200) .. .. *Charged* ..	..	*1*		....		*16,800*
Executive Officer, Bombay Regional Transport Authority (925 + spl. pay 200 and personal pay Rs. 50) .. .. Voted ..	..	1		....		14,100
Superintendent (500—50—800+S. P. 150) .. Voted ..	1			11,400		....
Inspectors (300—10—400) (S. P. 100 for 1) .. Voted ..	7	6		33,700		30,000
Total .. *Charged* ..			....	....	....	*16,800*
Total .. Voted ..			41,129	45,100	39,100	44,100
B-(a) (2) Pay of Establishment—						
1 Accountant (300—20—400) and 55 Clerks (50—275)	21	56		25,532		64,000
Constables (30-36)	4	..		1,668		....
Servants (23-27)	..	9		....		2,500
Temporary establishment				4,700		....
Total .. Voted ..			32,306	31,900	32,800	66,500
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. Fixed .. *Charged* ..				....		*1,800*
Travelling allowance .. .. Fixed .. Voted ..				5,700		5,400
Travelling allowance .. .. Ordinary .. *Charged* ..				....		*1,500*
Travelling allowance .. .. Ordinary .. Voted ..				2,200		....
House-rent and other allowances .. .. Voted ..				1,300		12,000
Total .. *Charged* ..			....	....	....	*3,300*
Total .. Voted ..			7,727	9,200	8,500	17,400
B-(a) (4) Contingencies—						
Contract contingencies—						
Telephone charges				280		
Advertisement charges				400		
Repairs to and purchase of furniture				200		
Other charges				2,000		....
Books and periodicals				120		
Non-contract contingencies—						
Rents, rates and taxes				4,320		
Service postage and telegrams				3,920		
Carriage of furniture				30		
Other charges				50		
Supplies and Services—						28,000
Clothing charges				111		
Cost of number plates				12,369		
Total .. Voted ..			19,338	23,800	21,900	28,000
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head "A-Charges of Collection" (page 90) .. *Charged* ..			*+2,598*	*+4,200*	*+300*	....
Add—Portion transferred from the minor head "A-Charges of Collection" (page 90) .. Voted ..			+1,612	+400	+4,100	....
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 90) .. .. *Charged* ..			....	....	....	*—2,000*
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 90) .. .. Voted ..			—1,083	—1,300	—700	—37,500
Deduct—Portion chargeable to the major head "29-Police" (page 181) .. .. .. Voted ..			—2,166	—2,600	—1,400	—3,800
Deduct—Receipts retained to meet charges .. Voted ..			—15,117	....	....	....
Total .. *Charged* ..			*+2,598*	*+4,200*	*+300*	*—2,000*
Total .. Voted ..			—16,754	—3,500	+2,000	—41,300
TOTAL (*a*) .. Carried over .. *Charged* ..			*2,598*	*4,200*	*300*	*18,100*
TOTAL (*a*) .. Carried over .. Voted ..			83,746	1,06,500	1,04,300	1,14,007

DETAILED ACCOUNT No. 12-B—*concld.* **CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—*concld.*** **B-Inspection of Motor Vehicles—concld.**	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward { *Charged*			*2,598*	*4,200*	*300*	*18,100*
Brought forward { Voted			83,746	1,06,500	1,04,300	1,14,700
(*b*) MOFUSSIL.						
B-(b) (1) Pay of Officers—						
Executive officers (800) .. .. *Charged*		*4*	....	....		*38,400*
Inspectors (200—10/2—300) .. .. Voted		13	....	....		31,200
B-(b) (2) Pay of Establishment—						
Accountants and clerks (25—180) .. Voted	1	44	....	665		36,400
Servants (15—17)	..	10				1,900
Temporary establishment			....	535		....
Total ..			1,200	1,200	900	38,300
B-(b) (3) Allowances, Honoraria, etc.						
Travelling allowances—Ordinary .. .. .. { *Charged*			....	....	....	*7,200*
Travelling allowances—Ordinary .. .. .. { Voted			56	100	100	15,600
B-(b) (4) Contingencies—						
Purchase of weigh-bridges				....		84,000
Non-contract contingencies—						
Office expenses and miscellaneous				7,000		16,000
Total ..			5,102	7,000	7,000	1,00,000
B-(b) (5) Establishment charges payable to other Governments, Departments, etc.—						
Deduct—Portion transferred to "A-Charges of collection" (page 90) { *Charged*			....	....	....	*—4,600*
Deduct—Portion transferred to "A-Charges of collection" (page 90) { Voted			....	....	....	—22,800
Add—Amount transferred from the major head "29-Police" (page 198) .. .. Voted			+12,482	+13,200	+13,200	....
TOTAL (*b*) .. { *Charged*			....	....	....	*41,000*
TOTAL (*b*) .. { Voted			18,840	21,500	21,200	1,62,300
GRAND TOTAL ..			1,05,184	1,32,200	1,25,800	3,36,100
Charged ..			*2,598*	*4,200*	*300*	*59,100*
Voted ..			1,02,586	1,28,000	1,25,500	2,77,000
DETAILED ACCOUNT No. 12-E. **CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.** **E-Charges in England.**						
E-1 Leave and deputation salaries—High Commissioner for India .. { *Charged*			*15,554*	....	....	....
E-1 Leave and deputation salaries—High Commissioner for India .. { Voted			7,340	3,080	....	....
E-2 Sterling overseas pay—High Commissioner for India .. .. *Charged*			*2,341*	*4,320*	....	....
TOTAL ..			25,235	7,400	....	....
Charged ..			*17,895*	*4,320*	....	....
Voted ..			7,340	3,080	....	....

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES—					
Entertainment Tax	13-A-1	17,526	18,400	18,700	19,800
Betting Tax	13-A-2	7,673	7,300	6,100	8,600
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	14,074	17,500	15,500	1,05,600
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	13,33,832	11,05,700	11,38,800	11,35,200
D-Other items—Collection charges—					
Urban immovable property tax—Rebate to Municipalities and other bodies for charges of collection	....	....	....	2,00,000	2,00,000
Sales Tax	13-D	....	....	4,400	5,000
For rounding	....	....	+100	+500	—200
TOTAL .. Voted ..		13,73,105	11,49,000	13,84,000	14,74,000

DETAILED ACCOUNT No. 13-A-1.
OTHER TAXES AND DUTIES.
A-Collection charges.
Entertainment Tax.

	Strength. 1939-40	Strength. 1940-41				
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	6,875	7,200	7,200	7,500
A-1-(2) Pay of Establishment—						
Clerks (25—160) and special pay	5	5		8,170		8,350
Servants (23)	3	3		830		850
Temporary establishment				....		800
Total ..			8,990	9,000	9,300	10,000
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,400		1,400
Travelling allowance (ordinary)				....		100
Total ..			1,421	1,400	1,400	1,500
A-1 (4) Contingencies—						
Contract contingencies				90		90
Non-contract contingencies—						
Cost of entertainment duty stamps				635		610
Other items				75		100
Total ..			240	800	800	800
TOTAL ..			17,526	18,400	18,700	19,800

DETAILED ACCOUNT No. 13-A-2.
OTHER TAXES AND DUTIES.
A-Collection Charges.
Betting Tax.

A-2 (1) Pay of Establishment—Special pay	58	100	100	100	
A-2 (2) Contingencies—					
Fees to be paid to Royal Western India Turf Club for collecting betting tax ..	7,615	7,200	6,000	8,500	
TOTAL ..	7,673	7,300	6,100	8,600	

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

B-(1) Pay of Establishment—Temporary establishment (Bombay City)	2,380	2,400	2,400	2,400
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) (Bombay City) ..	350	400	400	400
B-(3) Contingencies—Collection charges (for the whole of the province) ..	11,344	14,700	12,700	16,800
B-(4) Establishment charges payable to or recoverable from other Governments, Departments, etc.				
Add—Amount transferred from "50-Civil Works" on account of the charges of collection of fees under the Electricity rules and fees for the electrical inspection of cinemas (together with the over-head charges) (page 424)	....	....	....	+86,000
TOTAL .. Voted ..	14,074	17,500	15,500	1,05,600

DETAILED ACCOUNT No. 13-C. OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
(a) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..			1,470	1,400	1,400	1,400
C-(a) (2) Pay of Establishment—						
Clerks and hoistman (50—160 and special pay 40)	8	7		11,200		9,500
Servants (20—43)	121	88		31,120		22,800
Temporary Establishment				....		3,500
Probable savings				—220		....
Total ..			46,398	42,100	43,900	35,800
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards to Government servants				500		500
House-rent and other allowances				4,250		3,600
Travelling allowance (ordinary)				350		300
Total ..			6,009	5,100	8,100	4,400
C-(a) (4) Contingencies—						
Non-contract contingencies—						
Electricity charges				750		800
Telephone charges				300		235
Service postage and telegrams				152		155
Rents, rates and taxes				31,312		30,660
Pay of inferior servants				36		....
Supplies and Services—						
Rewards to private persons				400		500
Clothing charges				600		600
Other charges				950		950
Total ..			31,896	34,500	36,200	33,900
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			12,00,000	9,88,000	9,88,000	10,00,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of tobacco staff from "8, Provincial Excise" (*vide* page 73) ..				+26,700		+33,700
Deduct—Contribution from A. and J. Green, India, Ltd.				....		—4,200
Total ..			28,414	26,700	29,500	29,500
TOTAL (*a*) .. Voted ...			13,14,187	10,97,800	11,07,100	11,05,000
Carried over ..			13,14,187	10,97,800	11,07,100	11,05,000

DETAILED ACCOUNT No. 13-C OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties—concld.	Accounts, 1938-39.	Budget, Estimate 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	13,14,187	10,97,800	11,07,100	11,05,000
(*b*) DISTRICTS.				
C-(b) (1) Pay of Establishment—Temporary establishment	15,549	6,400	5,300	5,500
C-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		280		40
House-rent and other allowances		1,000		980
Rewards to Government servants		20		180
Total ..	2,475	1,300	1,100	1,200
C-(b) (3 Contingencies—				
Non-contract Contingencies—				
Rents, rates and taxes		....		1,620
Rewards to private persons		200		200
Telephone charges		....		210
Service postage and telegrams		....		100
Clothing charges		....		100
Office expenses and miscellaneous		....		140
Other items		....		130
Total ..	1,621	200	3,000	2,500
C-(b)-(4) Establishments charges payable to or recoverable from other Governments Departments, etc.				
Add—Cost of tobacco staff in the mofussil areas from "8-Provincial Excise" (page 73) ..	....	....	+ 22,300	+ 21,000
TOTAL (*b*) .. Voted ..	19,645	7,900	31,700	30,200
GRAND TOTAL .. Voted ..	13,33,832	11,05,700	11,38,800	11,35,200
DETAILED ACCOUNT No. 13-D. OTHER TAXES AND DUTIES. D-Other Items—Collection Charges.				
SALES TAX.				
D-(1) Pay of Establishment—Temporary establishment	....	....	3,100	3,900
D-(2) Contingencies	....	....	1,300	1,100
Total ..	....	....	4,400	5,000

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
Interest on capital outlay on Irrigation Works	*41,67,113*	*41,75,000*	*41,72,000*	*41,76,000*
TOTAL .. *Charged* ..	*41,67,113*	*41,75,000*	*41,72,000*	*41,76,000*

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A—IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(1) Works for which no Capital Accounts are kept.					
I—Works		4,496	....	....	....
I—Extensions and improvements		27,197	26,200	30,100	3,800
II—Maintenance and repairs		1,85,726	1,97,000	1,70,000	19,500
III—Establishment—					
A—Ordinary	*Charged*	*15,195*	*8,700*	*8,700*	*1,100*
	Voted	72,975	40,000	40,000	4,000
B—Special	*Charged*	....	....	....	....
	Voted	29,746	30,000	28,000	28,400
C—Pensionary charges	*Charged*	*1,307*	*800*	*800*	*100*
	Voted	6,276	3,500	3,500	400
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration", *vide* page 143)	Voted	....	2,000	2,000	2,000
IV—Tools and plant		2,757	3,400	3,400	700
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
For rounding	Voted	....	—100	....	....
	Total	3,45,675	3,11,500	2,86,500	60,000
	Charged	*16,502*	*9,500*	*9,500*	*1,200*
	Voted	3,29,173	3,02,000	2,77,000	58,800
(2) Miscellaneous Expenditure.					
III—Establishment—					
A—Ordinary	*Charged*	*271*	*100*	*100*	*300*
	Voted	1,355	600	600	1,200
B—Special	*Charged*	*3,322*	....	....	....
	Voted	8,088	....	....	....
C—Pensionary charges	*Charged*	*23*	....	....	....
	Voted	117	150	150	100
IV—Tools and plant		112	100	100	200
V—Other charges		6,000	2,800	5,800	3,950
V-A—Grants-in-aid		2,750	2,750	2,750	2,750*
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
	Total	22,038	6,500	9,500	8,500
	Charged	*3,616*	*100*	*100*	*300*
	Voted	18,422	6,400	9,400	8,200

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	4,496	....	....	....
I—Extensions and improvements	18-A-I	27,197	26,200	30,100	3,800
II—Maintenance and repairs	18-A-II	1,85,726	1,97,000	1,70,000	19,500
III—Establishment—					
A—Ordinary—*Charged*	....	*15,466*	*8,800*	*8,800*	*1,400**
A—Ordinary—Voted	....	74,330	40,600	40,600	5,200
B—Special—*Charged*	....	*3,322*	....	....	....
B—Special—Voted	18-A-IIIB	37,834	30,000	28,000	28,400
C—Pensionary charges—*Charged*	....	*1,330*	*800*	*800*	*100*
C—Pensionary charges—Voted	....	6,393	3,650	3,650	500
D—Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration", *vide* page 143		....	2,000	2,000	2,000
IV—Tools and plant	....	2,869	3,500	3,500	900
V—Other charges	18-A-V	6,000	2,800	5,800	3,950
V-A—Grants-in-aid	....	2,750	2,750	2,750	2,750
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—Voted		....	—100	....	....
Total		3,67,713	3,18,000	2,96,000	68,500
Charged		*20,118*	*9,600*	*9,600*	*1,500*
Voted		3,47,595	3,08,400	2,86,400	67,000
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which no Capital Accounts are kept.					
I—Works		643	1,900	2,000	....
I—Extensions and improvements	18-B-I	....	....	....	....
II—Maintenance and repairs	18-B-II	32,137	28,000	32,200	5,000
III—Establishment—.					
A—Ordinary—*Charged*		*1,615*	*1,200*	*1,200*	*200**
A—Ordinary—Voted		7,314	5,400	5,400	800
B—Special—Voted		....	....	....	....
C—Pensionary charges—*Charged*		*139*	*100*	*100*	....
C—Pensionary charges—Voted		629	500	500	100
IV—Tools and plant		222	500	500	100
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—*Charged*		....	*+100*	*+100*	*+300*
Rounding—Voted		....	+300	....	....
Total B—Navigation, etc.		42,699	38,000	42,000	6,500
Charged		*1,754*	*1,400*	*1,400*	*500*
Voted		40,945	36,600	40,600	6,000
TOTAL—PUBLIC WORKS		4,10,412	3,56,000	3,38,000	75,000
Charged		*21,872*	*11,000*	*11,000*	*2,000*
Voted		3,88,540	3,45,000	3,27,000	73,000
Deduct—Amount financed from Famine Relief Fund—*Charged*		....	....	....	....
Deduct—Amount financed from Famine Relief Fund—Voted		....	—2,16,000	....	....
Net amount charged to ordinary revenues—Public Works—*Charged*		*21,872*	*11,000*	*11,000*	*2,000*
Net amount charged to ordinary revenues—Public Works—Voted		3,88,540	1,29,000	3,27,000	73,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works," *vide* footnote on page 391.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
CIVIL.		Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.					
Works for which no Capital Accounts are kept.					
A-Works—					
New works and works in progress		2,85,580	....	....	....
Total ..		2,85,580	....	....	....
B-Maintenance and Repairs—					
(*i*) Grants for repairs to "Minor Irrigation Works" executed by the Revenue Department—					
Northern Division			15,000		15,000
Central Division			10,000		20,000
Southern Division			15,000		37,000
(*ii*) Grants for repairs to "Minor Irrigation Works" executed through the agency the Public Works Department—					
Northern Division			1,10,000		19,000
Central Division			50,000		30,000
Southern Division			1,49,724		79,000
Total ..		1,24,462	3,49,724	2,49,724	2,00,000
C-Establishment—					
(*i*) Ordinary establishment (including pensionary charges).					
Charged ..			*41,000*		*8,000*
Voted ..			1,89,000		34,000
(*ii*) Special Survey establishment—Voted			276		300
Total ..		1,05,774	2,30,276	2,30,276	42,300
Charged ..		*15,120*	*41,000*	*41,000*	*8,000*
Voted ..		90,654	1,89,276	1,89,276	34,300
D-Special Development programme—					
New works and works in progress			7,46,300		6,00,000
Ordinary Establishment .. .. .. *Charged* ..			....		*27,000*
Ordinary Establishment .. .. .. Voted ..			....		1,13,000
Pay of officers (Temporary)			1,500		....
Pay of temporary establishment			1,200		....
Travelling allowance			800		....
Contingencies			200		....
Tools and plant charges			....		10,000
Total ..		....	7,50,000	5,81,000	7,50,000
Charged ..		....	....	....	*27,000*
Voted ..		....	....	....	7,23,000
E-Tools and plants		3,370	15,000	15,000	4,000
F-Grants-in-aid		....	....	....	....
Rounding .. *Charged* ..		....	....	....	....
Rounding .. Voted ..		....	....	....	—300
TOTAL—CIVIL ..		5,19,186	13,45,000	10,76,000	9,96,000
Charged ..		*15,120*	*41,000*	*47,000*	*35,000*
Voted ..		5,04,066	13,04,000	10,29,000	9,61,000
Deduct—Amounts financed from Famine Relief Fund .. *Charged* ..		....	....	....	....
Deduct—Amounts financed from Famine Relief Fund .. Voted ..		....	....	....	1,90,000
Net amount charged to ordinary revenue—Civil .. *Charged* ..		*15,120*	*41,000*	*47,000*	*35,000*
Net amount charged to ordinary revenue—Civil .. Voted ..		5,04,066	13,04,000	10,29,000	7,71,000
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..		9,29,598	14,85,000	14,14,000	8,81,000
Charged ..		*36,992*	*52,000*	*58,000*	*37,000*
Voted ..		8,92,606	14,33,000	13,56,000	8,44,000

DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discretionary grant.						
Northern Circle	.....	.....				1,300
Deccan Irrigation Circle...	.....	.....				1,000
Central Circle	.....	.....				1,500
Total ...	.....	.....	31,693	26,200	30,100	3,800
DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.						
Northern Circle	.....	.....				7,700*
Central Circle	.....	.....				2,800†
Deccan Irrigation Circle	.....	.....				9,000‡
Total ..	....	....	1,85,726	1,97,000	1,70,000	19,500
DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.						
Works in Progress.						
Survey for the determination of direct and indirect benefits from irrigation works	6,000	2,500				3,500
Survey of the Mula Valley Project	900	700				200
Maintaining rain and river gauges in the Central Circle ...	....	....				200
„ „ „ Southern Circle ...	....	....				50
Total ...	....	....	6,000	2,800	5,800	3,950
DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.						
Deccan Irrigation Circle (Poona Irrigation and Research Division)						5,000
Total ...			32,137	28 000	32,200	5,000

	Rs.
*Ahmedabad Division (Galki, Goblaj and Timba tanks)	2,700
Kaira and Panch Mahals Division (Muvalia tank)	4,500
Reserve with the Superintending Engineer	500
	7,700
†Khandesh Division (Talwada tank)	500
Sholapur Division (Wadshivne tank)	1,500
Nasik Division (Khirdi Sathe tank)	500
Poona Division (Khamgaon tank)	300
	2,800
‡Ahmednagar Division (Visapur tank and Canal)	9,000

DETAILED ACCOUNT No. 18-A-III-B. Establishment.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.				
VI.—SPECIAL SURVEYS.				
Deccan Irrigation Circle.				
(a) Pay of Officers—				
Soil Physicist .. .. Voted ..	....	....	....	3,500
(b) Pay of Establishment—				
Temporary establishment ... ... Voted ...	20,489	20,100	18,700	15,700
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	1,214	1,300	1,300	1,200
Total, Deccan Irrigation Circle—Voted ...	21,703	21,400	20,000	20,400
Total—VI-Special Surveys—Voted ...	21,703	21,400	20,000	20,400
VII.—REVENUE ESTABLISHMENT.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	6,007	6,300	6,000	6,000
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	349	500	400	400
Total—Deccan Irrigation Circle—Voted ...	6,356	6,800	6,400	6,400
Central Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	1,576	1,700	1,500	1,500
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	111	100	100	100
Total—Central Circle—Voted ...	1,687	1,800	1,600	1,600
Total—VII-Revenue Establishment—Voted ...	8,043	8,600	8,000	8,000
(2) Miscellaneous Expenditure. .. *Charged* ..	*3,322*	....	....	....
Voted ..	8,088	....	....	....
Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration" .. Voted ...	....	2,000	2,000	2,000
Grand Total ..	41,156	32,000	30,000	30,400
Charged ..	*3,322*	....	....	....
Voted ..	37,834	32,000	30,000	30,400

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)		2,16,000	....	....
Do. (Civil)		....	....	1,90,000
TOTAL ...		2,16,000	....	1,90,000
Charged ...		.....		....
Voted ...		2,16,000		1,90,000

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
A. FINANCED FROM FAMINE RELIEF FUND ...		....	....	....
B. FINANCED FROM ORDINARY REVENUES— *Charged* ..	*1*	....	....	....
Voted ...	11	1,000	1,000	1,000*
TOTAL ...	12	1,000	1,000	1,000*

* This corresponds with the deduct entry made at page 463.

22, INTEREST ON DEBT AND OTHER OBLIGATIONS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) **Rupee Debt—**				
1-Interest on Permanent Loans	....	....	....	....
2-Discount on Loans	....	....	....	....
3-Floating Loans—				
Discount on Treasury Bills	....	22,000	....	....
Interest on other Floating Loans	1,102	4,000	3,000	5,000
4-Other Items—				
Interest on Expired Loans	2,914	....	2,000	....
Management of Debt				
Brokerage, Commission, etc.				
Miscellaneous—Advertisement charges, etc.				
5-Interest on loans taken from the Central Government—				
Consolidated Debt	99,77,190	99,01,000	99,01,000	98,23,000
Presidency Corporations	51,25,333	49,08,000	49,08,000	46,85,000
TOTAL, A-Interest on the Ordinary Debt	1,51,06,539	1,48,35,000	1,48,14,000	1,45,13,000
B-Interest on Unfunded Debt—				
Special Loans—				
Endowments for Charitable and Educational Institutions—				
(1) Educational Funds	45,173	13,000	13,000	13,000
(2) Charitable Funds		32,000	32,000	32,000
TOTAL	45,173	45,000	45,000	45,000
State Provident Funds—				
Interest on General Provident Fund	12,84,211	12,86,000	13,35,000	13,99,000
Interest on I.C.S. Provident Fund	66,567	70,000	70,000	74,000
Interest on I.C.S. (Non-European Members) Provident Fund	6,192	7,000	7,000	7,000
Interest on Contributory Provident Fund	26,780	30,000	29,000	26,000
Interest on other miscellaneous Provident Funds—				
Civil Engineers' Provident Fund	3,469	3,000	3,000	....
Special Deposit Accounts—				
Interest on Cemetery Endowment Fund	18	....	....	....
TOTAL	13,87,237	13,96,000	14,44,000	15,06,000
TOTAL, B-Interest on Unfunded Debt	14,32,410	14,41,000	14,89,000	15,51,000
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—	....		26,000	47,000
Miscellaneous	689	....	1,000	....
TOTAL, C-Interest on Other Obligations	689	....	27,000	47,000
D-Transfers—				
Deduct—				
Interest transferred to Commercial Departments—				
(i) " 17—Interest on works for which capital accounts are kept "	—41,67,113	—41,75,000	—41,72,000	—41,76,000
(ii) Commercial undertakings—Dapuri Workshops	—6,625	—6,000	—6,000	—6,000
Interest transferred to " 10—Forest "	—33,338	—33,000	—33,000	—33,000
Interest portion of equated payments on account of commuted value of pensions	—3,77,789	—3,87,000	—3,84,000	—3,91,000
TOTAL, D-Transfers—*Deduct*	—45,84,865	—46,01,000	—45,95,000	—46,06,000
GRAND TOTAL—*Charged*	1,19,54,773	1,16,75,000	1,17,35,000	1,15,05,000

23-Appropriation for Reduction or Avoidance of Debt.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*16,61,012*	*17,37,000*	*17,37,000*	*18,16,000*
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,29,353*	*—4,44,000*	*—4,44,000*	*—4,59,000*
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—5,80,232*	*—6,07,000*	*—6,07,000*	*—6,35,000*
(iii) Repayment of expenditure on payments to retrenched personnel ..	*—24,465*	....	....	....
Total—*Charged* ..	*6,26,962*	*6,86,000*	*6,86,000*	*7,22,000*

25-GENERAL ADMINISTRATION.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-HEADS OF PROVINCES.		Rs.	Rs.	Rs.	Rs.
A-Salary of the Governor .. .. .. *Charged* ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
B-Sumptuary allowance of the Governor .. *Charged* ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor .. *Charged* ..	25-AC	*4,30,981*	*4,26,000*	*3,99,800*	*4,16,300*
D-Secretarial Staff of the Governor .. .. *Charged* ..	25-AD	*1,01,016*	*97,900*	*1,00,000*	*1,01,300*
E-Expenditure from contract allowance .. *Charged* ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses .. .. *Charged* ..	25-AF	*91,321*	*92,200*	*92,200*	*92,200*
G-(a) Ministers .. .. *Charged* ..	25-AG(a)	*69,528*	*63,600*	*50,000*	....
Voted ..		96,847	95,100	79,000	....
G-(b) Advisers .. .. *Charged* ..	25-AG(b)	....	....	*48,000*	*1,52,000*
Voted ..		....	....	6,000	22,200
Total ..		10,42,693	10,27,800	10,28,000	10,37,000
TOTAL .. *Charged* ..		*9,45,846*	*9,32,700*	*9,43,000*	*10,14,800*
Voted ..		96,847	95,100	85,000	22,200
B-LEGISLATIVE BODIES.					
H-Provincial Legislative Assembly .. .. Voted ..	25-BH	3,03,738	3,38,800	2,98,000	2,22,300
I-Provincial Legislative Council .. .. Voted ..	25-BI	69,516	65,200	59,000	47,800
J-Elections for Legislatures .. Voted ..	25-BJ	623	1,000	6,000	300
TOTAL .. Voted ..		3,73,877	4,05,000	3,63,000	2,70,400
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.					
K-Civil secretariat .. .. .. *Charged* ..	25-CK	*2,92,912*	*2,97,500*	*3,02,000*	*3,29,500*
Voted ..		12,66,920	12,82,000	12,57,000	12,62,800
L-Public Service Commission .. .. .. *Charged* ..	25-CL	*1,00,149*	*1,01,700*	*1,00,500*	*96,100*
M-Board of Revenue etc.—Bombay Revenue Tribunal. Voted ..	25-CM	....	....	7,000	12,400
N-Settlement Commissioner and Director of Land Records. *Charged* ..	25-CN	*26,299*	*28,600*	*34,900*	*23,000*
Voted ..		14,047	14,200	14,000	14,500
O-Local fund audit establishment .. .. Voted ..	25-CO	2,01,698	2,19,300	2,15,300	2,18,800
TOTAL ..		19,02,025	19,43,300	19,30,700	19,57,100
TOTAL .. *Charged* ..		*4,19,360*	*4,27,800*	*4,37,400*	*4,48,600*
Voted ..		14,82,665	15,15,500	14,93,300	15,08,500

25-GENERAL ADMINISTRATION.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
P-COMMISSIONERS	*Charged*	25-DP	*1,63,315*	*1,30,900*	*1,35,600*	*1,30,100*
	Voted		1,63,935	1,60,000	1,54,700	1,48,600
E-DISTRICT ADMINISTRATION.						
Q. R.S.T.—DISTRICT ADMINISTRATION ..	*Charged*	25-E QRST	*1,00,136*	*1,67,000*	*2,33,000*	*3,67,900*
	Voted		37,71,929	36,33,800	35,66,000	34,89,500
G-MISCELLANEOUS.						
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES ..	Voted	25-GU	25,000	25,000	25,000	25,000
V-MISCELLANEOUS	*Charged*	25-GV	*1,120*	....	....	....
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS	Voted	25-GW	1,69,156	2,12,000	....*	....*
TOTAL ..	*Charged*		*1,120*	....	....	....
	Voted		1,94,156	2,37,000	25,000	25,000
H-CHARGES IN ENGLAND.						
X. SECRETARY OF STATE FOR INDIA ..	*Charged*	25-HAX	*2,328*	*800*	*7,627*	*3,000*
	Voted		8,690	7,700	10,423	10,680
Y. HIGH COMMISSIONER FOR INDIA ..	*Charged*	25-HBY	*2,65,016*	*2,65,800*	*2,36,749*	*1,06,120*
	Voted		1,01,781	1,17,800	1,05,650	90,200
TOTAL ..			3,77,815	3,92,100	3,60,449	2,10,000
TOTAL ..	*Charged*		*2,67,344*	*2,66,600*	*2,44,376*	*1,09,120*
	Voted		1,10,471	1,25,500	1,16,073	1,00,880
Rounding ..	*Charged*		....	....	*—376*	*+480*
	Voted		....	+100	—73	—80
GRAND TOTAL ..	*Charged*		*18,97,121*	*19,25,000*	*19,93,000*	*20,71,000*
	Voted		61,93,880	61,72,000	58,03,000	55,65,000
GRAND TOTAL ..			80,91,001	80,97,000	77,96,000	76,36,000

* Transferred to the major head "42, Co-operation" (*vide* page 329).

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1939–40.	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,35,220*	*1,34,300*	*1,30,800*	*1,36,000*
C-2 Band Establishment			*40,660*	*44,200*	*41,200*	*42,000*
C-3 Body Guard Establishment			*81,379*	*78,000*	*77,500*	*78,200*
C-4 Medical Establishment			*24,770*	*24,900*	*23,300*	*24,500*
C-5 Furnishing of Official Residences			*49,696*	*44,700*	*34,700*	*39,700*
C-6 Maintenance of Government House and upkeep of gardens ..			*99,256*	*99,900*	*92,300*	*95,900*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*4,30,981*	*4,26,000*	*3,99,800*	*4,16,300*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	*1*	*1*		*18,360*		*18,360*
Aides-de-Camp	*5*	*5*		*41,540*		*43,940*
TOTAL .. *Charged* ..			*61,517*	*59,900*	*56,700*	*62,300*
C-1 (2) Pay of Establishment—						
Superintendent (550)	*1*	*1*		*6,600*		*6,600*
Clerks (40—400)	*10*	*10*		*22,140*		*21,960*
Servants (22—36)	*40*	*40*		*12,760*		*12,540*
TOTAL .. *Charged* ..			*40,743*	*41,500*	*41,100*	*41,100*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*4,500*		*4,500*
House-rent and other allowances				*11,400*		*10,800*
TOTAL .. *Charged* ..			*16,595*	*15,900*	*16,200*	*15,300*
C-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*2,250*		*2,250*
Purchase of books and periodicals				*6,300*		*6,300*
Maintenance of motor van				*2,750*		*2,750*
Other charges				*500*		*500*
Other supplies and services—						
Establishment for camp equipage				*4,000*		*4,000*
TOTAL .. *Charged* ..			*15,399*	*15,800*	*15,800*	*15,800*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*966*	*1,200*	*1,000*	*1,500*
TOTAL— Military Secretary, *Charged* ..			*1,35,220*	*1,34,300*	*1,30,800*	*1,36,000*

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment (20—440)	*18*	*18*		*31,766*		*32,025*
Probable savings				*—666*		*—1,825*
Total .. *Charged* ..			*29,007*	*31,100*	*31,000*	*30,200*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*1,400*		*1,300*
House-rent and other allowances				*4,200*		*3,500*
Total .. *Charged* ..			*4,742*	*5,600*	*4,000*	*4,800*
C-2 (3) Contingencies—						
Non-contract contingencies—						
Band contingencies				*1,500*		*1,500*
Rations and clothing				*3,100*		*3,100*
Total .. *Charged* ..			*4,074*	*4,600*	*4,000*	*4,600*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,837*	*2,900*	*2,200*	*2,400*
Total, Band Establishment—*Charged* ..			*40,660*	*44,200*	*41,200*	*42,000*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (1,405)	*1*	*1*		*16,860*		*17,190*
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*3*		*3,940*		*4,010*
Total .. *Charged* ..			*21,417*	*20,800*	*21,600*	*21,200*
C-3 (2) Pay of Establishment—						
Pay of establishment (16/10 to 48)	*79*	*79*		*36,600*		*35,300*
Deferred pay				....		*2,400*
Total .. *Charged* ..			*39,574*	*36,600*	*36,000*	*37,700*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*5,100*		*3,600*
House-rent and other allowances				*7,500*		*7,500*
Total .. *Charged* ..			*12,398*	*12,600*	*11,900*	*11,100*
C-3 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*150*		*150*
Railway carriage to Body Guard Establishment				*750*		*450*
Supplies and services				*4,200*		*4,500*
Total .. *Charged* ..			*5,044*	*5,100*	*4,800*	*5,100*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions				*600*		*750*
Horse and forage fund				*2,300*		*2,350*
Total .. *Charged* ..			*2,946*	*2,900*	*3,200*	*3,100*
Total, Body Guard Establishment, *Charged* ..			*81,379*	*78,000*	*77,500*	*78,200*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-4 Medical Establishment.						
C-4 (1) Pay of Officers—						
Surgeon (750+special pay 200) .. .. *Charged* ..	*1*	*1*	*11,272*	*11,400*	*11,400*	*12,600*
C-4 (2) Pay of Establishment—						
Sub-Assistant Surgeon (60—200)	*1*	*1*		*2,232*		*1,000*
Compounders, etc. (30—90)	*2*	*2*		*2,108*		*2,116*
Servants—1 (28), 1 (29)	*2*	*2*		*660*		*684*
Total .. *Charged* ..			*4,750*	*5,000*	*4,100*	*3,800*
C-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*400*		*400*
House-rent and other allowances				*2,900*		*2,400*
Total .. *Charged* ..			*3,807*	*3,300*	*2,600*	*2,800*
C-4 (4) Contingencies—						
Non-contract contingencies .. .. .. *Charged* ..			*4,599*	*4,600*	*4,600*	*4,600*
C-4 (5) Grants-in-aid, Contribution, etc. .. .. *Charged* ..			*342*	*600*	*600*	*700*
TOTAL, Medical Establishment .. *Charged* ..			*24,770*	*24,900*	*23,300*	*24,500*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-5 Furnishing of official residences.						
C-5 (1) Maintenance and repairs of furniture				*24,700*		*24,700*
C-5 (2) Inauguration grant for furniture and carpets				*20,000*		*15,000*
TOTAL, Furnishing of official residences .. *Charged* ..			*49,696*	*44,700*	*34,700*	*39,700*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Establishment—						
Garden Superintendent (170—400) .. .. *Charged* ..	*1*	*1*	*7,750*	*9,400*	*1,800*	*2,200*
C-6 (2) Allowances, Honoraria, etc.—						
Cost of passages under the Superior Services Rules .. *Charged* ..			*960*	....	....	....
C-6 (3) Contingencies—						
Non-contract contingencies—						
Maintenance charges of Government houses and gardens ..				*25,000*		*28,200*
Water charges				} *65,500*		{ *35,000*
Rents, rates and taxes				}		{ *30,500*
Total .. *Charged* ..			*90,546*	*90,500*	*90,500*	*93,700*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*99,256*	*99,900*	*92,300*	*95,900*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.						
D-1 (1) Pay of Officers—						
Secretary (3,000)	*1*	*1*		*36,500*		*36,000*
Assistant Secretary (600—50—800)	*1*	*1*		*8,400*		*9,000*
Total .. *Charged* ..			*53,848*	*44,900*	*46,500*	*45,000*
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	*8*	*8*		*29,065*		*30,120*
Servants (19—23)	*3*	*3*		*750*		*780*
Temporary establishment				....		*2,900*
Leave salary				*485*		*3,000*
Total .. *Charged* ..			*29,226*	*30,300*	*31,800*	*36,800*
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*2,000*		*2,000*
House-rent and other allowances				*5,100*		*6,100*
Cost of passages				*4,600*		....
Total .. *Charged* ..			*7,322*	*11,700*	*11,700*	*8,100*
D-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				8,000		*8,000*
Honorarium				1,000		*1,000*
Office expenses and miscellaneous				1,600		*2,000*
Supplies and services—						
Maintenance of wireless sets				*400*		*400*
Total .. *Charged* ..			*10,620*	*11,000*	*10,000*	*11,400*
TOTAL, Secretarial staff of the Governor .. *Charged* ..			*1,01,016*	*97,900*	*1,00,000*	*1,01,300*

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-TOUR EXPENSES.						
F-(1) Other tour expenses				*64,000*		*64,000*
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..				*28,200*		*28,200*
TOTAL .. Tour Expenses .. *Charged*			*91,321*	*92,200*	92,200	*92,200*
DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.						
G-(a) MINISTERS.						
G-(a) (1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..	7	..		*42,000*		....
Parliamentary Secretaries (250) .. .. Voted ..	6	..		15,000		....
Total .. *Charged* ..			*42,000*	*42,000*	*28,400*	....
Total .. Voted ..			15,369	15,000	10,100	....
G-(a) (2) Pay of Establishment—						
Personal Assistants and Typists (50—300)	20	..		32,125		....
Servants (18—30)	46	..		13,872		....
Leave salary				1,003		....
Total .. Voted ..			43,348	47,000	33,600	....
G-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..				*21,600*		....
Travelling allowance .. .. .. Voted ..				11,400		....
House-rent and other allowances .. .. .. Voted ..				18,700		....
Total .. *Charged* ..			*27,528*	*21,600*	*21,600*	....
Total .. Voted ..			33,678	30,100	23,400	....
G-(a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,800		....
Maintenance of motor cars				1,200		....
Total .. Voted ..			4,452	3,000	11,900	..
TOTAL .. Ministers .. *Charged* ..			*69,528*	*63,600*	*50,000*	....
TOTAL .. Ministers .. Voted ..			96,847	95,100	79,000	....

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-(b)-ADVISERS.						
G-(b)-(1) Pay of Officers—						
Advisers—(4,000) .. .. *Charged* ..	3	*3*		....		*1,44,000*
Total .. *Charged* ..			....	....	*46,500*	*1,44,000*
G-(b)-(2) Pay of Establishment—						
Personal Assistants and Typists (50—300)	3	*3*		....		10,340
Servants (18—30)	15	*15*		....		4,760
Total .. Voted ..			....	....	4,500	15,100
G-(b)-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..				....		*8,000*
Voted ..				....		2,000
House-rent and other allowances .. .. Voted ..				....		3,900
Total .. *Charged* ..			....	....	*1,500*	*8,000*
Voted ..			....	....	1,000	6,500
G-(b)-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				....		600
Total ..				....	500	600
TOTAL, Advisers *Charged* ..			....	....	*48,000*	*1,52,000*
Voted ..			....	.. .	6,000	22,200

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.						
H-(1) Pay of Officers—						
Speaker (500)	1	1		6,000		6,000
Deputy Speaker (100)	1	1		1,200		1,200
Assistant Secretary (600—800)	1	1		7,200		7,900
Pay of the Members of the Legislative Assembly (75)	162	162		1,45,800		1,45,800
TOTAL .. Voted ..			1,62,918	1,60,200	1,63,000	1,60,900
H-(2) Pay of Establishment—						
Superintendent and Reporters (120—500)	14	12		50,311		42,941
Clerks (50—190)	4	4		6,189		6,441
Servants (23—34)	16	16		4,984		5,028
Temporary establishment				930		....
Probable savings				—414		—10
TOTAL .. Voted ..			53,627	62,000	62,000	54,400
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				87,900		....
Travelling allowance (fixed)				1,800		1,800
House-rent and other allowances				16,900		1,200
TOTAL .. Voted ..			76,401	1,06,600	63,000	3,000
H-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,500		400
Purchase of books and periodicals				1,000		500
Rents, rates and taxes				1,000		1,400
Electric charges				2,000		1,000
Telephone charges				1,000		200
Other charges				2,500		500
TOTAL .. Voted ..			10,792	10,000	10,000	4,000
TOTAL—Provincial Legislative Assembly .. Voted ..			3,03,738	3,38,800	2,98,000	2,22,300

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies—concld.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
I-PROVINCIAL LEGISLATIVE COUNCIL.						
I-(1) Pay of Officers—						
President (500)	1	1		6,000		6,000
Deputy President (100)	1	1		1,200		1,200
Pay of Members of the Legislative Council (75)	28	28		25,200		25,200
Total .. Voted ..			32,012	32,400	32,400	32,400
I-(2) Pay of Establishment—						
Assistant, Reporters and clerks (50—400)	4	3		13,688		11,091
Servants (23—30)	5	5		1,612		1,548
Probable Savings						—39
Total .. Voted ..			14,277	15,300	12,800	12,600
I-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				10,000		....
Travelling allowance (fixed)				1,800		1,800
House-rent and other allowances				4,200		600
Total .. Voted ..			21,542	16,000	12,000	2,400
I-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				450		100
Telephone charges				650		200
Purchase and repairs of furniture				100		....
Other charges				300		100
Total .. Voted ..			1,685	1,500	1,800	400
TOTAL—Provincial Legislative Council .. Voted ..			69,516	65,200	59,000	47,800
DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.						
J-ELECTIONS FOR LEGISLATURES .. .. Voted ..			623	1,000	6,000	300

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 HOME DEPARTMENT	*Charged* ..	*48,335*	*48,200*	*47,600*	*48,700*
	Voted ..	2,07,264	2,14,400	2,01,000	2,09,400
K-2 POLITICAL AND SERVICES DEPARTMENT	*Charged* ..	*45,805*	*45,500*	*48,800*	*45,500*
	Voted ..	1,26,080	1,29,300	1,29,000	1,20,900
K-3 SEPARATE DEPARTMENT	Voted ..	62,078	62,800	63,000	53,800
K-4 FINANCE DEPARTMENT	*Charged* ..	*55,850*	*57,200*	*57,000*	*69,500*
	Voted ..	2,38,051	2,26,300	2,12,500	2,18,000
K-5 REVENUE DEPARTMENT	*Charged* ..	*59,744*	*56,400*	*51,000*	*50,300*
	Voted ..	1,94,442	1,98,700	2,00,700	2,13,800
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS	*Charged* ..	*40,864*	*36,500*	*36,600*	*37,500*
	Voted ..	1,99,930	2,04,200	1,95,000	2,02,500
K-7 LEGAL DEPARTMENT	*Charged* ..	*45,914*	*57,300*	*66,000*	*84,000*
	Voted ..	1,47,747	1,48,900	1,38,000	1,26,000
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT ..	*Charged* ..	*2,400*	*2,400*	*1,000*	....
	Voted ..	1,01,370	1,04,100	1,23,000	1,26,900
K-9 SECRETARIAT RECORD OFFICE	Voted ..	29,538	32,400	32,000	31,300
PASSPORT BRANCH	*Charged* ..	....	....	....	....
	Voted ..	1,420	2,100	4,000	1,400
Total	*Charged* ..	*2,98,912*	*3,03,500*	*3,08,000*	*3,35,500*
	Voted ..	13,07,920	13,23,200	12,98,200	13,04,000
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged* ..	*—6,000*	*—6,000*	*—6,000*	*—6,000*
	Voted ..	—41,000	—41,200	—41,200	—41,200
TOTAL ..	*Charged* ..	*2,92,912*	*2,97,500*	*3,02,000*	*3,29,500*
	Voted ..	12,66,920	12,82,000	12,57,000	12,62,800
GRAND TOTAL—Civil Secretariat ..		15,59,832	15,79,500	15,59,000	15,92,300

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40.	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-1 HOME DEPARTMENT.						
K-1 (1) Pay of Officers—						
Secretary (3,000) .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (grade pay plus special pay 150) .. *Charged* ..	*1*	*1*		*10,400*		*11,000*
Assistant Secretaries (600—800) .. .. Voted ..	2	*2*		*18,310*		19,000
Leave salary				4,990		3,200
Total .. *Charged* ..			*46,251*	*46,400*	*45,900*	*47,000*
Total .. Voted ..			18,610	23,300	22,000	22,200
K-1 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	32	*32*		1,13,280		1,10,144
Clerks, typists, etc. (50—300)	32	*32*		52,806		46,674
Servants (18—28)	17	*17*		4,814		4,782
Leave salary				....		7,000
Total .. Voted ..			1,72,845	1,70,900	1,62,000	1,68,600
K-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*450*		*300*
Travelling allowance (ordinary) .. .. Voted ..				40		100
House rent and other allowances .. .. *Charged* ..				*1,350*		*1,400*
House rent and other allowances .. .. Voted ..				10,160		9,500
Total .. *Charged* ..			*2,084*	*1,800*	*1,700*	*1,700*
Total .. Voted ..			10,102	10,200	7,500	9,600
K-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				610		600
Purchase and repairs of furniture				210		200
Purchase of books and periodicals				560		550
Other charges				2,620		2,650
Non-contract contingencies—						
Service postage and telegrams				6,000		5,000
Total .. Voted ..			5,707	10,000	9,500	9,000
TOTAL, Home Department .. *Charged* ..			*48,335*	*48,200*	*47,600*	*48,700*
TOTAL, Home Department .. Voted ..			2,07,264	2,14,400	2,01,000	2,09,400

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) (1) Pay of Officers—						
Chief Secretary (*3,000 plus 750* special pay) .. *Charged* ..	*1*	1		*45,000*		*45,000*
Deputy Secretary (1,250) .. .. Voted ..	1	1		15,000		15,000
Assistant Secretary (600—800) .. .. Voted ..	1	1		7,800		8,400
Total .. *Charged* ..			*45,000*	*45,000*	*48,100*	*45,000*
Total .. Voted ..			22,771	22,800	22,500	23,400
K-2 (a) (2) Pay of Establishment—						
Superintendents and Assistants (100—600)	18	18		62,000		53,650
Clerks, typists, etc. (50—300)	20	20		30,620		28,360
Servants (18—30)	14	14		3,388		3,390
Temporary establishment				560		600
Probable savings				—2,068		....
Total .. Voted ..			89,383	94,500	94,500	86,000
K-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) .. *Charged* ..				*300*		*300*
Travelling allowances (ordinary) .. Voted ..				500		500
House-rent and other allowances .. *Charged* ..				*200*		*200*
House-rent and other allowances .. Voted ..				5,000		5,000
Total .. *Charged* ..			*805*	*500*	*700*	*500*
Total .. Voted ..			8,491	5,500	5,800	5,500
K-2 (a) (4) Contingencies—						
Contract contingencies—						
Carriage of records				980		980
Purchase and repairs of furniture				500		500
Purchase of books and periodicals				300		300
Other charges				220		220
Non-contract contingencies—						
Service postage and telegrams				4,500		4,000
Total .. Voted ..			5,435	6,500	6,200	6,000
TOTAL, Political and Services Department .. *Charged* ..			*45,805*	*45,500*	*48,800*	*45,500*
TOTAL, Political and Services Department .. Voted ..			1,26,080	1,29,300	1,29,000	1,20,000

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (b) Passport Branch of the Political and Services Department of the Secretariat.						
K-2 (b) (1) Pay of Officers—						
Passport Officer (special pay 200) .. .. *Charged* ..			*2,400*	*2,400*	*2,400*	*2,400*
K-2 (b) (2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—500)	10	7		25,108		18,789
Servants (23)	2	2		528		552
Probable savings				—636		—941
Total .. Voted ..			23,963	25,000	24,000	18,400
K-2 (b) (3) Contingencies—						
Non-contract contingencies (service postage) .. Voted ..			785	900	1,000	900
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2,400*	*—2,400*	*—2,400*	*—2,400*
Voted ..			—23,328	—23,800	—21,000	—17,900
Total, Passport Branch .. *Charged* ..			....	....	....	....
Voted ..			1,420	2,100	4,000	1,400

DETAILED ACCOUNT No. 2-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd*						
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2		4,080		4,036
Servants, Messengers, etc. (23—37)	28	28		8,216		8,328
Leave salary				904		836
Total .. Voted ..			13,637	13,200	13,000	13,200
K-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				500		800
Total .. Voted ..			1,009	500	1,000	800
K-3 (3) Contingencies—						
Contract contingencies—						
Carriage of records				9,000		7,560
Purchase of books and periodicals				4,200		500
Telephone charges				13,460		10,800
Electric charges				8,600		8,000
Water charges				3,000		3,000
Indian news agency charges				5,040		5,040
Other charges				1,750		700
Non-contract contingencies—						
Rents, rates and taxes				....		1,710
Service postage and telegrams				1,910		200
Pay of inferior servants				2,140		2,290
Total .. Voted ..			47,432	49,100	49,000	39,800
TOTAL, Separate Department—Voted ..			62,078	62,800	63,000	53,800

DETAILED ACCOUNT No. 25 C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—contd.

		Strength, 1939-40.	Strength, 1940-41.	Accounts. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs
K-CIVIL SECRETARIAT—*contd.*							
K-4—FINANCE DEPARTMENT.							
K-4 (1) Pay of Officers—							
Secretary (3,000)	*Charged*	*1*	*1*		*36,000*		*36,000*
Deputy Secretaries (1,000—2,250 + *special pay* 200 each)	*Charged*	*1*	*1*		*18,900*		*19,800*
	Voted	1	*1*		22,539		23,260
Assistant Secretaries (500—800)	Voted	2	*2*		17,061		17,340
Leave salary	*Charged*				....		*12,000*
Total	*Charged*			*54,000*	*54,900*	*55,000*	*67,800*
	Voted			53,701	39,600	39,000	40,600
K-4 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		28	*28*		1,06,366		98,269
Clerks, typists, etc. (50—300)		31	*31*		47,807		46,720
Servants (23—28)		16	*16*		4,664		4,656
Temporary establishment					21,200		18,200
Probable savings					—4,637		—1,645
Total .. Voted				1,73,490	1,75,400	1,61,800	1,66,200
K-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*1,000*		*400*
	Voted				700		900
House-rent and other allowances	*Charged*				*1,300*		*1,300*
	Voted				3,300		3,300
Total	*Charged*			*1,850*	*2,300*	*2,000*	*1,700*
	Voted			4,794	4,000	3,400	4,200
K-4 (4) Contingencies—							
Contract contingencies—							
Carriage of records					250		200
Purchase and repairs of furniture					150		150
Purchase of books and periodicals					600		400
Petty supplies					400		350
Non-contract contingencies							
Service postage and telegrams					2,900		2,900
Total .. Voted				3,627	4,300	3,700	4,000
K-4 (5) Establishment and other charges payable to other Governments Departments, etc.—							
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List, an Accountant for maintaining *pro-forma* accounts of the late Development Department and a clerk for the Small Causes Court Audit				2,439	3,000	4,600	3,000
TOTAL, Finance Department	*Charged*			*55,850*	*57,200*	*57,000*	*69,500*
	Voted			2,38,051	2,26,300	2,12,500	2,18,000

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-5 REVENUE DEPARTMENT.						
K-5 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (1,000—2,250 + Spl. pay 200) .. *Charged* ..	*1*	*1*		*18,900*		*11,000*
Assistant Secretaries (600—800) .. .. Voted ..	2	2		*17,500*		17,900
Total .. *Charged* ..			*57,258*	*54,900*	*46,400*	*47,000*
Total .. Voted ..			20,507	17,500	16,800	17,900
K-5 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	27	27		96,036		86,862
Clerks, typists, etc. (50—300)	42	42		68,816		64,182
Servants (23—30)	15	15		4,400		4,356
Temporary establishment				8,878		25,000
Leave salary				....		7,200
Probable savings				—4,030		....
Total .. Voted ..			1,65,383	1,74,100	1,73,000	1,87,600
K-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*150*		*300*
Travelling allowance (ordinary) .. .. Voted ..				300		300
House-rent and other allowances .. .. *Charged* ..				*1,350*		*3,000*
House-rent and other allowances .. .. Voted ..				1,200		1,400
Total .. *Charged* ..			*2,486*	*1,500*	*4,600*	*3,300*
Total .. Voted ..			1,861	1,500	1,800	1,700
K-5 (4) Contingencies—						
Contract contingencies—						
Carriage of records				470		400
Purchase of books and periodicals				450		400
Petty supplies				200		200
Other charges				30		100
Non-contract contingencies—						
Service postage and telegrams				4,450		5,500
Total .. Voted ..			6,691	5,600	9,100	6,600
TOTAL, Revenue Department .. *Charged* ..			*59,744*	*56,400*	*51,000*	*50,300*
TOTAL, Revenue Department .. Voted ..			1,94,442	1,98,700	2,00,700	2,13,800

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.						
K-6 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Deputy Secretary (700—850 *plus* special pay 200) .. Voted ..	1	1		12,600		12,600
Assistant Secretaries (600—950) .. .. Voted ..	2	2		20,200		20,200
Leave salary				....		1,900
Total .. *Charged* ..			*37,700*	*36,000*	*36,000*	*36,000*
Total .. Voted ..			37,720	32,800	30,700	34,700
K-6 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	26	26		83,469		76,660
Clerks, typists, etc. (50—300)	34	34		54,989		49,498
Servants (23—28)	14	14		4,036		4,104
Temporary establishment				12,615		23,200
Leave salary				3,491		1,738
Total .. Voted ..			1,47,291	1,58,600	1,51,700	1,55,200
K-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*200*		*200*
Travelling allowance (ordinary) .. .. Voted ..				300		300
House-rent and other allowances .. .. *Charged* ..				*300*		*300*
House-rent and other allowances .. .. Voted ..				3,100		2,900
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				....		*1,000*
Total .. *Charged* ..			*3,164*	*500*	*600*	*1,500*
Total .. Voted ..			4,108	3,400	2,400	3,200
K-6 (4) Contingencies—						
Contract contingencies—						
Carriage of records				750		600
Purchase and repairs of furniture				400		250
Purchase of books and periodicals				520		750
Other charges				30		200
Non-contract contingencies—						
Service postage and telegrams				3,500		3,500
Total .. Voted ..			6,670	5,200	6,200	5,300
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—						
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments .. .. .. Voted ..			4,141	4,200	4,000	4,100
TOTAL, General and Educational Departments .. *Charged* ..			*40,864*	*36,500*	*36,600*	*37,500*
TOTAL, General and Educational Departments .. Voted ..			1,99,930	2,04,200	1,95,000	2,02,500

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-7 LEGAL DEPARTMENT.						
K-7 (1) Pay of Officers—						
Secretary and Legal Remembrancer (3,000) .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200). *Charged* ..	*1*	*1*		*19,800*		*18,900*
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200) .. *Charged* ..		*1*		....		*20,700*
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200) .. Voted ..	1	..		26,840		....
Assistant Secretaries (600—800) .. .. Voted ..	2	2		17,565		18,600
Personal Assistant to the Remembrancer of Legal Affairs (275—380) (special pay Rs. 75) .. Voted ..	1	1		4,656		4,800
Solicitor and Assistant Solicitor to Government (170—900) .. .. .. Voted ..	2	2		9,360		9,700
Leave salary .. .. .. *Charged* ..				....		*6,000*
Leave salary .. .. .. Voted ..				1,379		2,200
Total .. *Charged* ..			*39,468*	*55,800*	*62,000*	*81,600*
Total .. Voted ..			59,020	59,800	41,000	35,300
K-7 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	13	14		45,987		44,407
Clerks, reservists, etc. (50—200)	22	23		28,547		31,695
Servants (23—28)	14	15		4,076		4,320
Probable savings				—3,410		—3,422
Total .. Voted ..			74,197	75,200	82,000	77,000
K-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. *Charged* ..				*500*		*700*
Travelling allowance (ordinary) .. Voted ..				700		1,000
House-rent and other allowances .. *Charged* ..				*1,000*		*1,700*
House-rent and other allowances .. Voted ..				6,300		6,300
Total .. *Charged* ..			*6,446*	*1,500*	*4,000*	*2,400*
Total .. Voted ..			8,875	7,000	8,000	7,300
K-7 (4) Contingencies—						
Contract contingencies—						
Carriage of records				610		610
Purchase and repairs of furniture				385		385
Petty supplies				80		80
Other charges				25		25
Non-contract contingencies—						
Service postage and telegrams				1,300		1,300
Purchase of books and periodicals				2,500		2,000
Law charges				2,000		2,000
TOTAL .. Voted ..			5,655	6,900	7,000	6,400
TOTAL, Legal Department .. *Charged* ..			*45,914*	*57,300*	*66,000*	*84,000*
TOTAL, Legal Department .. Voted ..			1,47,747	1,48,900	1,38,000	1,26,000

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.						
K-8 (1) Pay of Officers—						
Director of Information (1,700) .. *Charged* ..	*1*	..		*2,400*		....
Director of Information (1,700) .. Voted ..	..	1		....		15,600
Public Relations officer (440—600) .. .. Voted ..	1	1		3,200		5,400
Oriental Translator (350—500) .. .. .. Voted ..	1	1		6,300		4,500
Portuguese Translator (75) .. .. .. Voted ..	1	1		900		900
Total .. *Charged* ..			*2,400*	*2,400*	*1,000*	....
Total .. Voted ..			9,502	10,400	15,000	26,400
K-8 (2) Pay of Establishment—						
Translators and Assistant to the Oriental Translator (70—375) ..	21	22		50,448		52,254
Superintendent, librarian, etc. (100—440)	3	3		8,405		8,165
Clerks (60—200)	9	9		15,271		15,808
Servants (23—32)	11	11		3,352		3,372
Temporary establishment				5,600		8,500
Leave salary				2,624		801
Total .. Voted ..			82,699	85,700	92,000	88,900
K-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. fixed .. ordinary .. Voted ..				350		1,800
House-rent and other allowances .. .. Voted ..				150		1,100
Total .. Voted ..			871	500	2,000	2,900
K-8 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				740		1,800
Telephone charges				370		180
Other charges				340		1,120
Non-contract contingencies (service postage and telegrams)				6,050		5,600
Total .. Voted ..			8,298	7,500	14,000	8,700
TOTAL, Publicity Office and Translators' Department .. *Charged* ..			*2,400*	*2,400*	*1,000*	....
TOTAL, Publicity Office and Translators' Department .. Voted ..			1,01,370	1,04,100	1,23,000	1,26,900

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Officers						600
Total .. Voted ..			....	....	....	600
K-9 (2) Pay of Establishment—						
Record-keeper (215—305)	1	1		2,918		5,728
Clerks (60—220)	7	7		13,268		11,190
Servants (23—37)	12	12		3,786		3,806
Temporary establishment				4,000		3,400
Leave salary				728		....
Probable saving				....		—24
Total .. Voted ..			18,375	24,700	24,300	24,100
K-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance				550		1,100
House-rent and other allowances				250		....
Total .. Voted ..			243	800	800	1,100
K-9 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				700		....
Electric charges				250		100
Other charges				....		200
Non-contract contingencies (photographic materials)				5,950		5,200
Total .. Voted ..			10,920	6,900	6,900	5,500
TOTAL, Secretariat Record Office .. Voted ..			29,538	32,400	32,000	31,300

DETAILED ACCOUNT No. 25-C.L. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
L-PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*		*36,000*		*36,000*
Members (*2,000*)	*2*	*2*		*48,000*		*48,000*
Secretary (*1,000—1,500*)	*1*	*1*		*14,300*		*15,500*
Total .. *Charged* ..			*97,165*	*98,300*	*1,05,400*	*99,500*
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*5*	*5*		*12,577*		*11,937*
Clerks (*50—190*)	*5*	*6*		*4,802*		*5,709*
Servants (*23–27*)	*7*	*8*		*2,032*		*2,280*
Leave salary				*489*		*574*
Temporary establishment				*600*		....
Total .. *Charged* ..			*17,365*	*20,500*	*20,300*	*20,500*
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance				*1,800*		*2,000*
House-rent and other allowances				*1,100*		*1,100*
Total .. *Charged* ..			*5,048*	*2,900*	*3,300*	*3,100*
L-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*400*		*400*
Rents, rates and taxes				*450*		*350*
Telephone charges				*1,300*		*1,300*
Advertisement charges				*2,600*		*2,650*
Other charges				*250*		*300*
Total .. *Charged* ..			*5,571*	*5,000*	*5,000*	*5,000*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. .. *Charged* ..			*—25,000*	*—25,000*	*—33,500*	*—32,000*
TOTAL .. Public Service Commission .. *Charged* ..			*1,00,149*	*1,01,700*	*1,00,500*	*96,100*

DETAILED ACCOUNT No. C. M. GENERAL ADMINISTRATION C-Secretariat and Headquarters Establishments—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate 1939-40.	Budget Estimate, 1940-41.
M-BOARD OF REVENUE, ETC.				
BOMBAY REVENUE TRIBUNAL.				
M-(1) Pay of Establishment—				
Temporary establishment		....		1,100
Total Voted ..	....	....	600	1,100
M-(2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		....		1,000
House-rent and other allowances		....		9,600
Total Voted ..	....	....	5,900	10,600
M-(3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		....		570
Other charges		....		130
Total Voted ..	....	....	500	700
Total, Board of Revenue, etc.—Bombay Revenue Tribunal .. Voted ..	....	....	7,000	12,400

DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
N-SETTLEMENT COMMISSIONER AND DIRECTOR OF LAND RECORDS.			Rs.	Rs.	Rs.	Rs.
DETAILS.						
N (1) Pay of Officers—						
Settlement Commissioner and Director of Land Records (1,150—1,350 + special pay 250) .. *Charged* ..	*1*	*1*		*26,000*		*20,400*
Office superintendent (275—15—350) .. .. Voted ..	1	*1*		3,900		4,100
Total .. *Charged* ..			*23,750*	*26,000*	*32,300*	*20,400*
Total .. Voted ..			4,048	3,900	3,700	4,100
N (2) Pay of Establishment—						
Clerks (30—140)	5	5		5,940		6,005
Servants (17—30)	7	7		1,660		1,669
Probable savings						—74
Total .. Voted ..			7,071	7,600	7,800	7,600
N (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,400*		*2,400*
Travelling allowance (ordinary) .. .. Voted ..				800		900
Travelling allowance (fixed) .. .. *Charged* ..				*200*		*200*
Total .. *Charged* ..			*2,549*	*2,600*	*2,600*	*2,600*
Total .. Voted ..			1,047	800	700	900
N (4) Contingencies—						
Contract contingencies—						
Carriage of records				350		350
Other charges				150		150
Non-contract contingencies—						
Service postage and telegrams				1,200		1,400
Rents, rates and taxes				200		....
Total .. Voted ..			1,881	1,900	1,800	1,900
TOTAL, Settlement Commissioner and Director of Land Records *Charged*			*26,299*	*28,600*	*34,900*	*23,000*
TOTAL, Settlement Commissioner and Director of Land Records Voted .			14,047	14,200	14,000	14,500
DETAILED ACCOUNT No. 25-CO. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.						
O-LOCAL FUND AUDIT ESTABLISHMENT.						
O-(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost of Local Fund Audit establishment payable to the Central Government .. .. Voted ..			1,65,911	1,80,600	1,73,700	1,77,400
Leave and pension contribution for gazetted officers and establishments .. .. Voted ..			35,787	38,700	41,600	41,400
TOTAL, Local Fund Audit Establishment .. Voted ..			2,01,698	2,19,300	2,15,300	2,18,800

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
P-Commissioners.							
P-(1) Pay of Officers—							
Commissioner, Northern Division (*3,500*)	*Charged* ..	*1*	*1*		*42,300*		*42,000*
Do. Central Division (*3,000*)	„ ..	*1*	*1*		*36,300*		*36,000*
Do. Southern Division (*3,500*)	„ ..	*1*	*1*		*42,300*		*42,000*
Assistant Commissioners—	Voted ..						
Northern Division (300—650)		2	2		18,710		16,446
Central Division (300—650)		2	2		16,790		11,990
Southern Division (300—650)		2	2		14,160		11,778
Head clerks and chitnises—	Voted ..						
Northern Division (200—400)		2	2		7,740		5,241
Central Division (200—400)		2	2		4,950		5,305
Southern Division (200—400)		2	2		5,150		5,340
TOTAL ..	*Charged* ..			*1,52,203*	*1,20,900*	*1,24,600*	*1,20,000*
	Voted ..			67,300	67,500	62,000	56,100
P-(2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		18	18		19,460		19,787
Central Division (25—200)		18	18		21,577		21,386
Southern Division (25—140)		15	15		14,769		14,506
Servants—							
Northern Division (17—23)		19	15		4,040		3,348
Central Division (17—22)		16	14		3,528		3,114
Southern Division (9—21)		18	18		3,240		3,300
Leave salary—							
Southern Division					1,100		994
Probable savings (Northern Division)					—514		—135
TOTAL ..	Voted ..			66,156	67,200	67,200	66,300
P-(3) Allowances, Honoraria, etc.—							
Travelling allowance—fixed—	*Charged* ..						
Northern Division					*2,352*		*2,340*
Central Division					*2,352*		*2,340*
Southern Division					*2,352*		*2,340*
Travelling allowance—ordinary—	*Charged* ..						
Northern Division					*1,500*		*1,480*
Central Division					*444*		*300*
Southern Division					*1,000*		*1,300*

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
P-Commissioners—concld.	Rs.	Rs.	Rs.	Rs.
P-(3) Allowances, Honoraria, etc.—contd.				
Travelling allowance—fixed— .. .. .. Voted ..				
Northern Division		740		180
Central Division		180		180
Southern Division		180		180
Travelling allowance—ordinary .. .. .. Voted ..				
Northern Division		3,150		3,500
Central Division		2,700		3,260
Southern Division		3,050		3,600
TOTAL .. *Charged* ..	*11,112*	*10,000*	*11,000*	*10,100*
TOTAL .. Voted ..	14,086	10,000	10,000	10,900
P-(4) Contingencies—				
Contract contingencies— .. .. .. Voted ..				
Northern Division		2,330		2,280A
Central Division		2,760		2,900B
Southern Division		1,715		2,025C
Non-contract contingencies— .. .. .. Voted ..				
Northern Division		3,477		3,677D
Central Division		2,786		2,086E
Southern Division		2,232		2,332F
TOTAL .. Voted ..	16,393	15,300	15,500	15,300
TOTAL, Commissioners .. *Charged* ..	*1,63,315*	*1,30,900*	*1,35,600*	*1,30,100*
TOTAL, Commissioners .. Voted ..	1,63,935	1,60,000	1,54,700	1,48,600
	3,27,250	2,90,900	2,90,300	2,78,700

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	1,200	1,000	860
Purchase and repairs of furniture .	50	100	60
Books and publications ..	100	125	20
Telephone charges ..	480	650	360
Electric charges ..	240	300	50
Petty supplies ..	210	300	60
Other charges ..	..	425	615
Total ..	2,280	2,900	2,025

Details.	D Rs.	E Rs.	F Rs.
Rents, rates and taxes ..	209	..	..
Service postage and telegrams ..	3,300	2,050	2,200
Pay of inferior servants ..	168	36	132
Total ..	3,677	2,086	2,332

DETAILED ACCOUNT No. 25-E.Q.R.S.T. GENERAL ADMINISTRATION. E-District Administration.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
District Administration.					
SUMMARY.					
Q-General Establishment	*Charged* ..	*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
	Voted ..	21,87,684	20,62,800	20,24,700	19,91,600
R-Sub-divisional Establishment	Voted ..	19,75,979	20,09,400	20,15,000	19,70,900
S-Other Establishment	Voted ..	33,81,966	33,77,500	33,56,000	33,54,700
T-Establishment charges payable to or recoverable from other Governments, Departments, etc.	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	*—3,37,000*
	Voted ..	—37,73,700	—38,29,700	—38,29,700	—38,27,700
Lump provision for revision of pay of peons		....	13,800	....	....
TOTAL, District Administration ..	*Charged* ..	*1,00,136*	*1,67,000*	*2,33,000*	*3,67,900*
	Voted ..	37,71,929	36,33,800	35,66,000	34,89,500

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget, Estimate 1940–41.
			Rs.	Rs.	Rs.	Rs.
Q—GENERAL ESTABLISHMENTS.						
Q-1. GENERAL ESTABLISHMENT.						
Q-1 (1) Pay of Officers—						
Collectors and Magistrates (1,000—2,250) .. *Charged* ..	*13*	16		*2,71,400*		*3,36,900*
Collectors and Magistrates (1,000—2,250) .. Voted ..	5	2		1,47,051		37,545
Assistant Collectors and Magistrates (*450—1,350*) .. *Charged* ..	*34*	*28*		*2,38,600*		*2,30,400*
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200) .. .. Voted ..	39	34		2,42,667		2,20,651
Head clerks and chitnises to Collectors (200—400) .. Voted ..	37	38		1,12,319		1,12,204
Leave salary .. .. *Charged* ..						*50,000*
Leave salary .. .. Voted ..						50,000
Probable savings .. .. *Charged* ..				*—90,000*		....
Probable savings .. .. Voted ..				—37		....
TOTAL .. *Charged* ..			*3,60,901*	*4,20,000*	*4,83,000*	*6,17,300*
TOTAL .. Voted ..			5,64,630	5,02,000	4,16,000	4,20,400
Q-1 (2) Pay of Establishment—						
Clerks—						
Northern Division (25—140)	183	179		1,70,495		1,67,424
Central Division (25—150)	243	245		2,14,899		2,07,252
Southern Division (25—140)	150	150		1,25,119		1,25,348
Servants—						
Northern Division (15—23)	156	153		31,728		32,312
Central Division (10—22)	174	169		33,028		32,244
Southern Division (10—20)	116	112		21,268		20,676
Temporary establishment—						
Northern Division				300		300
Central Division				360		360
Leave salary (N. D.)				....		3,000
(S. D.)				2,000		....
Probable savings—						
Northern Division				—10,160		....
Central Division				—13,537		—10,016
Southern Division				....		—4,000
TOTAL—Voted ..			5,83,232	5,75,500	5,78,000	5,74,900

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Q-GENERAL ESTABLISHMENTS—*contd.*				
Q-1 GENERAL ESTABLISHMENT—contd.				
Q-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. {fixed .. ..} ordinary .. .. } *Charged* {		*64,608*		*70,452*
		9,720		*12,148*
Travelling allowance .. .. fixed .. .. Voted ..		10,788		3,840
Travelling allowance fixed— Voted ..				
Northern Division		15,563		13,554
Central Division		29,211		25,205
Southern Division		18,768		18,120
Travelling allowance ordinary— Voted ..				
Northern Division		13,300		14,000
Central Division		14,200		15,085
Southern Division		18,200		18,000
House-rent and other allowances— Voted ..				
Northern Division		6,400		6,420
Central Division		216		396
Southern Division		180		180
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..		*14,500*		*5,000*
Probable savings .. .. {*Charged* .. Voted ..		*—4,828*		....
		—12,126		....
TOTAL .. {*Charged* .. Voted ..	*76,170*	*84,000*	*87,000*	*87,600*
	1,33,631	1,14,700	1,22,000	1,14,800
Q-1 (4) Contingencies—				
Service postage and telegrams—				
Northern Division		78,000		82,000
Central Division		1,16,500		1,22,000
Southern Division		83,600		89,500
Non-contract contingencies—				
Central Division		80		100
Southern Division		120		....
TOTAL .. Voted ..	3,10,482	2,78,300	3,27,700	2,93,600

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-1 GENERAL ESTABLISHMENT—concld.						
Q-1 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Add—Cost of the constables on the telephone exchange payable to the Police Department (*vide* page 194) .. Voted ..			+581	....	....	....
Add—Cost of telephone installation payable to Postal Department .. .. .. Voted ..			....	+460	+460	....
Add—Special pay and allowances of the Superintendent of Mahableshwar. *Charged* ..			+65	....	....	....
Voted ..			+520	+1,200	+1,200	+1,200
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. .. Voted ..			—660	—660	—660	—700
Total .. *Charged* ..			+65	....	....	....
Voted ..			+441	+1,000	+1,000	+500
TOTAL, Q-1 General Establishment .. *Charged* ..			*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
Voted ..			15,92,416	14,71,500	14,44,700	14,04,200
Q-2 TREASURY ESTABLISHMENT.						
Q-2 (1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	1	1		4,800		3,994
Central Division (200—400)	1	1		3,900		4,106
Southern Division (200—400)	1	1		3,300		4,200
TOTAL .. Voted ..			15,221	12,000	13,000	12,300

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-2 TREASURY ESTABLISHMENT—contd.						
Q-2 (2) Pay of Establishment—						
Head Accountants and clerks, etc.—						
Northern Division (25—300)	169	167		1,55,949		1,47,388
Central Division (25—300)	258	260		2,33,587		2,29,277
Southern Division (25—300)	137	137		1,25,953		1,26,626
Temporary establishment—						
Northern Division				3,240		3,300
Central Division				1,440		....
Servants—						
Northern Dviision (13—20)	77	75		14,784		14,412
Central Divsiion (10—20)	70	70		12,940		12,948
Southern Division (10—17)	61	61		10,160		10,764
Leave salary (N. D.)				....		1,400
(S. D.)				1,827		....
Probable savings—						
Northern Division				—10,000		....
Central Division				—7,580		—6,500
Southern Division				....		—2,315
TOTAL .. Voted ..			5,36,820	5,42,300	5,32,500	5,37,300
Q-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division				1,080		900
Central Division				1,900		2,000
Southern Division				900		1,000
House-rent and other allowances— Voted—						
Northern Division				3,210		3,000
Central Division				60		60
Southern Division				150		140
Total .. Voted ..			7,584	7,300	7,000	7,100

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—concld.				
Q-2 TREASURY ESTABLISHMENT—concld.				
Q-2 (4) Contingencies—				
Contract contingencies—				
Northern Division		1,750		1,794A
Central Division		3,000		2,675B
Southern Division		2,790		2,800C
Non-contract contingencies—				
Pay of inferior servants—				
Northern Division		84		84
Southern Division		78		325
Central Division		....		440
Rents, rates and taxes—				
Northern Division		....		56
Service postage and telegram—				
Northern Division		7,798		7,526
Central Division		9,300		10,000
Southern Division		4,500		4,500
Total .. Voted ..	35,191	29,300	27,000	30,200
Q-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—				
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..	452	400	500	500
TOTAL, Treasury Establishment .. Voted ..	5,95,268	5,91,300	5,80,000	5,87,400
TOTAL, Q. GENERAL ESTABLISHMENTS .. *Charged* ..	*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
Voted ..	21,87,684	20,62,800	20,24,700	19,91,600

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	5	230	..
Purchase of books and periodicals.	55	145	50
Purchase and repairs of furniture.	185	25	60
Petty supplies ..	1,299	255	2,230
Lighting charges ..	75	610	360
Other charges ..	175	1,410	100
Total ..	1,794	2,675	2,800

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT.						
R-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	33	33		1,11,210		1,21,612
Central Division (200—400)	62	63		1,89,064		1,89,392
Southern Division (200—400)	50	50		1,55,226		1,53,396
Leave salary				15,000		....
Total .. Voted ..			4,68,012	4,70,500	4,67,000	4,64,400
R-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200)	289	293		2,81,122		2,86,561
Central Division (25—200)	478	478		4,30,916		4,24,214
Southern Division (25—200)	432	432		3,80,110		3,75,305
Servants—						
Northern Division (11—20)	357	357		65,624		64,944
Central Division (9—20)	584	576		1,02,033		1,00,164
Southern Division (9—18)	461	459		79,895		79,412
Temporary establishment—						
Northern Division				3,450		1,200
Central Division				3,750		1,800
Southern Division				3,200		3,200

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT—concld.				
Leave salary—				
Northern Division		3,000		....
Central Division		6,600		....
Southern Division		1,000		3,000
Probable savings—				
Central Division		....		—10,000
TOTAL .. Voted ..	13,28,899	13,60,700	13,65,000	13,29,800
R-(3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,206		20,200
Central Division		35,244		34,900
Southern Division		28,092		27,600
Travelling allowance (ordinary)—				
Northern Division		24,150		23,500
Central Division		33,350		32,400
Southern Division		35,400		36,500
House-rent and other allowances—				
Northern Division		1,182		1,090
Central Division		576		510
TOTAL .. Voted ..	1,79,068	1,78,200	1,83,000	1,76,700
TOTAL, Sub-Divisional Establishment .. Voted ..	19,75,979	20,09,400	20,15,000	19,70,900

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939-40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT.						
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
S-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,054	1,054		4,40,925		4,33,763
Central Division („)	1,822	1,822		7,41,648		7,19,708
Southern Division („)	647	647		2,81,829		2,79,311
Servants—Southern Division—3 (14), 7 (13), 15 (12) and 84 (11) ..	109	109		6,598		6,514
Leave salary—						
Northern Division				3,000		9,000
Central Division				8,000		8,000
Southern Division				2,000		3,704
Total .. Voted ..			14,65,884	14,84,000	14,36,000	14,60,000
S-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division				240		240
Central Division				75,900		75,000
Southern Division				2,27,000		2,25,800
Allowances to village servants useful to Government—						
Northern Division				1,19,000		1,17,000
Central Division				31,300		32,100
Southern Division				1,38,800		1,38,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT—contd.				
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—concld.				
Allowances to Heads of village police and watchmen—				
Northern Division		1,26,400		1,26,000
Central Division		2,04,200		2,05,000
Southern Division		2,06,000		2,08,000
Travelling allowance (fixed)—				
Northern Division		40		30
Central Division		40		36
Travelling allowance (ordinary)—				
Northern Division		4,500		5,400
Central Division		3,400		3,800
Southern Division		3,700		2,100
House-rent and other allowances—				
Northern Division		1,380		1,294
Total .. Voted ..	11,52,467	11,41,900	11,54,000	11,39,800
S-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division		12,672		12,644
Central Division		21,864		21,792
Southern Division		7,764		7,764
Other non-contract contingencies—				
Central Division		6,100		6,000
Southern Division		19,100		19,000
TOTAL .. Voted ..	82,049	67,500	67,000	67,200
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	27,00,400	26,93,400	26,57,000	26,67,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
S-OTHER ESTABLISHMENT—concld.				
S-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
S-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division		1,26,000		1,26,000
Central Division		2,67,800		2,69,000
Southern Division		93,600		94,000
Remuneration for the collection of land revenue—				
Northern Division		1,900		1,900
Central Division		21,500		24,100
Southern Division		47,000		47,000
Rewards—				
Northern Division		150		100
Central Division		150		125
Southern Division		100		75
TOTAL .. Voted ..	5,51,211	5,58,200	5,74,000	5,62,300
S-2 (2) Contingencies—				
Village executive officers—				
Northern Division		37,000		36,500
Central Division		61,400		61,300
Southern Division		26,300		26,300
Non-contract contingencies—				
Northern Division		200		200
Southern Division		1,000		1,100
TOTAL .. Voted ..	1,30,355	1,25,900	1,25,000	1,25,400
TOTAL, Pargana and village watandars and village expenses .. Voted ..	6,81,566	6,84,100	6,99,000	6,87,700
TOTAL, OTHER ESTABLISHMENT .. Voted ..	33,81,966	33,77,500	33,56,000	33,54,700

DETAILED ACCOUNT No. 25-E.T. GENERAL ADMINISTRATION. E-District Administration—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
T-Establishment charges payable or recoverable from other Governments, Departments, etc.					
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 60)	*Charged* ..		*—2,01,000*		*—2,01,000*
	Voted ..		—19,59,000		—19,59,000
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 66)	Voted ..		—12,46,000		—12,46,000
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 73)	Voted ..		—25,500		—25,500
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 80)	Voted .		—16,000		—16,000
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 160)	Voted ..		—25,000		—25,000
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 164) ..	*Charged* ..		*—1,36,000*		*—1,36,000*
	Voted ..		—4,70,200		—4,70,200
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 164)	Voted ..		—32,000		—32,000
Amount transferred to XVII and 18, Irrigation on account of collection charges of irrigation revenue (pages 29 and 97)	Voted ..		—56,000		—54,000
Total, Establishment charges payable or recoverable from other Governments, Departments, etc. ..	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	*—3,37,000*
	Voted ..	—37,73,700	—38,29,700	—38,29,700	—38,27,700

DETAILED ACCOUNT No. 25-G-U. GENERAL ADMINISTRATION. G-Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.				
U-(1) Contingencies—				
Discretionary grants of the Governor		25,000		25,000
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,000
DETAILED ACCOUNT No. 25-G-V. GENERAL ADMINISTRATION. G-Miscellaneous.				
V-MISCELLANEOUS.				
V-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.				
TOTAL, Miscellaneous .. *Charged* ..	*1,120*	....	....	....
DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous.				
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.			*	
W-(1) Charges in connection with the Village Uplift (Financed from Provincial Revenues)—				
W-1 (1) Pay of Establishment—				
Commissioner, N. D.		1,320		
Commissioner, C. D.		5,600		
Commissioner, S. D.		3,880		
Programme Directors		3,000		
Total .. Voted ..		*13,800		
W-1 (2) Allowances, Honoraria, etc.—				
Commissioner, N. D.		....		
Commissioner, C. D.		2,400		
Commissioner, S. D.		2,300		
Total .. Voted ..		4,700		
W-1 (3) Contingencies—				
Commissioner, N. D.		4,800		
Commissioner, C. D.		2,100		
Commissioner, S. D.		3,500		
Total .. Voted ..		10,400		
W-1 (4) Grant-in-aid—				
Commissioner, N. D.		13,200		
Commissioner, C. D.		4,900		
Commissioner, S. D.		5,000		
Total .. Voted ..		23,100		
Total, Provincial Scheme—Voted ..	42,474	52,000	....	....
W-(2) Charges in connection with the economic development and improvement of rural areas (Financed from the Government of India grants)—				
Commissioner, N. D.		13,400		
Commissioner, C. D.		61,800		
Commissioner, S. D.		84,800		
Total .. Voted ..	1,26,682	1,60,000	....	....
TOTAL .. Voted ..	1,69,156	2,12,000	*....	*....

*Transferred to the major head "42, Co-operation" (*vide* page 329)

DETAILED ACCOUNT No. 25-H.A X. GENERAL ADMINISTRATION. H.A-Charges in England—Secretary of State for India.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
X-Secretary of State for India.					
X-(a) (1) Leave salaries and deputation pay	*Charged*	*2,313*	*800*	*7,600*	*3,000*
X-(a) (2) University subventions	Voted	10,804	9,000	9,600	....
Deduct—1/5th portion recoverable from Sind Government		—2,152	—1,900	—1,900	....
	Net Voted	8,652	7,700	7,700	....
X-(a) (3) Other charges	Voted	....	....	2,980	10,680
X-(b) Loss or gain by exchange	*Charged*	*+15*	....	*+27*	....
	Voted	+38	....	+43	....
TOTAL, H.A-Secretary of State for India	*Charged*	*2,328*	*800*	*7,627*	*3,000*
	Voted	8,690	7,700	10,423	10,680
DETAILED ACCOUNT No. 25-H.B-Y. GENERAL ADMINISTRATION. H.B-Charges in England—High Commissioner for India.					
Y-High Commissioner for India.					
Y-(a) (1) Leave salaries and deputation pay	*Charged*	*1,85,555*	*1,95,000*	*1,68,280*	*36,320*
	Voted	3,523	12,000	5,600	....
Y-(a) (2) Sterling overseas pay	*Charged*	*44,474*	*42,840*	*45,800*	*53,360*
Y-(a) (3) Stores for India	Voted	309	400	480	400
Y-(a) (4) Allowances for selected candidates for I.C.S.	*Charged*	*33,333*	*27,960*	*21,840*	*16,440*
Y-(b) Share of the cost of High Commissioner's establishment.	Voted	97,533	1,05,400	99,200	89,800
Y-(c) Loss or gain by exchange	*Charged*	*1,654*	....	*+829*	....
	Voted	416	....	+370	....
TOTAL, H.B-High Commissioner for India	*Charged*	*2,65,016*	*2,65,800*	*2,36,749*	*1,06,120*
	Voted	1,01,781	1,17,800	1,05,650	90,200

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A. High court	*Charged* ..	27-A	*13,33,888*	*13,08,000*	*12,85,000*	*13,31,900*
B. Law officers	*Charged* ..		*23,840*	*24,000*	*24,000*	*24,000*
	Voted ..	27-B	2,76,143	2,58,800	2,57,000	2,58,300
C. Administrator general and official trustee ..	Voted ..	27-C	52,509	53,000	52,000	51,600
D. Official Assignee	*Charged* ..	27-D	*1,15,855*	*1,13,300*	*1,17,000*	*1,09,800*
E. Co ;oner's court	Voted ..	27-E	12,190	12,300	12,500	12,800
F. Presidency magistrates' courts	Voted ..	27-F	2,82,367	2,95,300	3,10,500	3,05,700
G. Civil and sessions courts	*Charged* ..		*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
	Voted ..	27-G	29,36,175	28,95,700	28,92,000	27,33,300
H. Courts of small causes	Voted ..	27-H	3,95,815	3,98,200	4,02,000	3,94,300
I. Criminal courts	*Charged* ..		*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
	Voted ..	27-I	7,40,159	7,15,400	7,46,000	7,27,000
J. Pleadership and mukhtearship examination charges	*Charged* ..		*4,305*	*4,200*	*4,000*	*4,300*
K. Charges in England	*Charged* ..		*1,36,344*	*1,03,200*	*1,10,960*	*48,280*
	Voted ..	27-K	7,776	20,100	1,600	3,200
L. Loss or gain by exchange	*Charged* ..		*985*	....	*390*	....
	Voted ..		54	....	6	....
For rounding ..	*Charged* ..		....	....	*—350*	*—380*
	Voted ..		....	+200	+394	—200
	TOTAL ..		66,52,555	65,86,000	66,07,000	65,80,000
	Charged ..		*19,49,368*	*19,37,000*	*19,33,000*	*20,94,000*
	Voted ..		47,03,187	46,49,000	46,74,000	44,86,000

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. Judges	*5,40,939*	*5,19,000*	*4,97,000*	*5,44,000*
A-2. Original side :—				
(*a*) Prothonotary and Senior Master	*2,33,000*	*2,32,300*	*2,28,000*	*2,26,700*
(*b*) Translators	*84,348*	*87,800*	*87,000*	*85,900*
A-3. Appellate side :—				
(*a*) Registrar	*1,79,119*	*1,71,800*	*1,74,000*	*1,80,800*
(*b*) Reporter	*14,808*	*14,500*	*14,500*	*13,700*
(*c*) Translators	*44,154*	*42,000*	*45,000*	*44,000*
A-4. Commissioner for taking accounts	*31,266*	*31,000*	*31,000*	*31,600*
A-5. Taxing Master	*29,004*	*29,300*	*30,000*	*29,800*
A-6. Insolvency Registrar	*25,104*	*25,100*	*25,000*	*24,400*
A-7. Clerk of the Crown	*13,857*	*14,700*	*15,000*	*14,900*
A-8. Sheriff	*31,903*	*33,000*	*31,500*	*28,800*
A-9. Court Receiver and Liquidator	*1,06,386*	*1,07,500*	*1,07,000*	*1,07,300*
A-10. Official Assignee	....	....	....	....
TOTAL .. *Charged* ..	*13,33,888*	*13,08,000*	*12,85,000*	*13,31,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget. Estimate, 1940-41
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 JUDGES.						
A-1 (1) Pay of Officers—						
Chief Justice and puisne judges (4,000—5,000)	10	*10*		*4,92,000*		*4,92,000*
Temporary judges (4,000)	*1*	*1*		*48,000*		*48,000*
Assistant judges under training				*6,800*		*2,250*
Lump deduction for probable savings and rounding				*—30,500*		*—250*
Total ..			*5,39,059*	*5,16,300*	*4,94,500*	*5,42,000*
A-1 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*2,000*		*1,500*
Compensatory allowance to assistant judges under training ..				*700*		*200*
House rent allowance to assistant judges under training ..				....		*300*
Total ..			*1,880*	*2,700*	*2,500*	*2,000*
Total .. *Charged* ..			*5,40,939*	*5,19,000*	*4,97,000*	*5,44,000*
A-2 CRIGINAL SIDE.						
(a) Prothonotary and Senior Master.						
A-2 (a) (1) Pay of Officers—						
Prothonotary and Senior Master and other officers (275—2,000) ..	10	*10*	*75,323*	*74,800*	*75,000*	*74,500*
A-2 (a) (2) Pay of Establishment—						
Superior establishment (50—400)	63	*63*		*1,07,300*		*1,07,200*
Inferior establishment (23—30)	48	*49*		*14,600*		*14,900*
Temporary establishment				*4,400*		....
Tour of inspection				....		....
Total ..			*1,29,381*	*1,26,300*	*1,22,000*	*1,22,100*
A-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*700*		*800*
House-rent and other allowances				....		....
Total ..			*866*	*700*	*1,000*	*800*
Carried over ..			*2,05,570*	*2,01,800*	*1,98,000*	*1,97,400*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-2-ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(a) Prothonotary and Senior Master—contd.						
Brought forward ..			*2,05,570*	*2,01,800*	*1,98,000*	*1,97,400*
A-2 (a) (4) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				*1,200*		*1,450*
Purchase of books and publications				*1,000*		*1,100*
Purchase and repairs of furniture				*500*		*550*
Binding and die-stamping charges				*500*		....
Stitching charges for peons' uniforms				*290*		*190*
Telephone charges				*210*		*210*
Non-contract contingencies—						
Rents, rates and taxes				*2,200*		*2,200*
Service postage and telegrams				*82*		*70*
Audit fees				*800*		*800*
Section work charges				*800*		*800*
Lighting charges				*7,850*		*6,838*
Water charges				*1,500*		*1,600*
Subscription for daily cause list				*368*		*368*
Tiffin charges for the delegates to the Parsi Chief Matrimonial Court.				*300*		*170*
Pay of inferior servants				*900*		*954*
Total ..			*15,461*	*18,500*	*18,600*	*17,300*
A-2 (a) (5) Establishment charges payable to other Government etc.—						
Cost of Accountant General's establishment doing work for the High Court			*11,969*	*12,000*	*11,400*	*12,000*
TOTAL .. *Charged* ..			*2,33,000*	*2,32,200*	*2,28,000*	*2,26,700*
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (50—650)	37	*37*		*85,646*		*86,240*
Inferior establishment (23—27)	6	*6*		*1,754*		*1,716*
Lump deduction for probable savings				....		*—2,456*
Total ..			*84,056*	*87,400*	*86,600*	*85,500*
A-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*100*		*100*
House-rent and other allowances				....		....
Total ..			*43*	*100*	*100*	*100*
A-2 (b) (3) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				*95*		*95*
Purchase of books and publications				*40*		*40*
Purchase and repairs of furniture				*90*		*90*
Other charges				*20*		*20*
Non-contract contingencies—						
Service postage and telegrams				55		*55*
Total ..			*249*	*300*	*300*	*300*
TOTAL .. *Charged* ..			*84,348*	*87,800*	*87,000*	*85,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE.						
(a) Registrar.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,500—2,000)+S. P.	1	1		20,200		17,900
Deputy and Assistant Registrars (550—800)	2	2		17,600		17,800
Leave salary			2,693	....		2,200
Total ..			35,086	37,800	38,000	37,900
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	57		1,13,635		1,09,602
Inferior establishment '23—33)	41	41		12,716		12,576
Temporary establishment				200		7,400
Leave salary				....		1,422
Probable Saving				—2,851		....
Total ..			1,29,492	1,23,700	1,24,000	1,31,000
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			....	1,200		1,700
Travelling allowance (ordinary)			964	....		....
House-rent and other allowances			433	....		1,100
Cost of passages etc.			1,779	....		....
Total ..			3,176	1,200	3,000	2,800
A-3 (a) (4) Contingencies—						
Contract contingencies—						
Telephone charges				510		510
Purchase and repairs of furniture				500		500
Stationery and other petty supplies				1,590		1,590
Purchase of books and publications				1,900		1,900
Non-contract contingencies—						
Service postage and telegrams				2,500		2,500
Audit fees				900		900
Law text books				1,200		1,200
Total ..			11,365	9,100	9,000	9,100
TOTAL .. *Charged* ..			1,79,119	1,71,800	1,74,000	1,80,800
(b) Reporter.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	1	1	12,000	12,000	12,000	12,000
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	1	1	2,625	2,400	2,400	1,500
A-3 (b) (3) Contingencies—						
Contract contingencies (Stationery and other Petty Supplies) ..			183	100	100	200
TOTAL .. *Charged* ..			14,808	14,500	14,500	13,700

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) Translators.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (50—300)	19	19		44,651		46,235
Inferior establishment (23)	1	1		275		276
Lump deduction for probable savings				—2,926		—2,511
Total ..			44,146	42,000	45,000	44,000
A-3 (c) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			8	....	....	....
TOTAL .. *Charged* ..			44,154	42,000	45,000	44,000
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers—						
Master and Registrar in Equity (1,600)	1	1	19,200	19,200	19,000	19,200
A-4 (2) Pay of Establishment—						
Superior establishment (50—300)	6	6		10,774		10,933
Inferior establishment (23—27)	3	3		885		840
Lump deduction for probable savings				—659		—173
Total ..			11,449	11,000	11,000	11,600
A-4 (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				100		100
Total ..			63	100	....	100
A-4 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				340		340
Non-contract contingencies—						
Service postage and telegrams				10		10
Audit fees				350		350
Total ..			554	700	1,000	700
TOTAL .. *Charged* ..			31,266	31,000	31,000	31,600
A-5 TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	1	1		10,500		10,500
Assistant Taxing Master (600—15—675)	1	1		7,600		7,800
Total ..			17,946	18,100	18,000	18,300
A-5 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7		10,243		10,541
Inferior establishment (23)	2	2		550		552
Probable savings				—93		—93
Total ..			10,756	10,700	11,000	11,000
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				100		100
Total ..			37	100	....	100
A-5 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				85		85
Non-contract contingencies—						
Service postage and telegrams				10		10
Audit fees				305		305
Total ..			265	400	1,000	400
TOTAL .. *Charged* ..			29,004	29,300	30,000	29,800

DETAILED ACCOUNT No. 27-A.
ADMINISTRATION OF JUSTICE.
A-High Court—contd.

	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-6 INSOLVENCY REGISTRAR.						
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	1	*10,200*	*10,200*	*10,000*	*10,200*
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	8		*11,607*		*10,947*
Inferior establishment (23—27)	4	4		*1,216*		*1,164*
Lump deduction for probable savings				*—23*		*—111*
Total ..			*13,787*	*12,800*	*12,000*	*12,000*
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				....	....	....
Travelling allowance (fixed)				....	....	*100*
Total ..			*66*	....		*100*
A-6 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				*45*		*45*
Non-contract contingencies—						
Service postage and telegrams				*6*		*10*
Audit fees				*2,000*		*2,000*
Section work charges				*49*		*45*
T tal ..			*1,051*	*2,100*	*3,000*	*2,100*
TOTAL .. *Charged* ..			*25,104*	*25,100*	*25,000*	*24,400*
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	1	*6,000*	*6,000*	*6,000*	*6,000*
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	3		*5,535*		*6,050*
Inferior establishment (23—24)	2	2		*562*		*564*
Leave Salary				*103*		....
Lump deduction for probable savings and rounding				....		*—14*
Total ..			*6,034*	*6,200*	*6,000*	*6,600*
A-7 (3) Allowances, Honoraria, etc.—						
House rent and other allowance			....	....	....	....
Travelling allowance (fixed)			....	....	....	*100*
Total ..			....	....	....	*100*
A-7 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				*75*		*60*
Non-contract contingencies—						
Service postage and telegrams				*50*		*40*
Section work charges				*275*		*200*
Other supplies and services—						
Diet and road money to witnesses				*2,100*		*1,900*
Total ..			*1,823*	*2,500*	*3,000*	*2,200*
TOTAL .. *Charged* ..			*13,857*	*14,700*	*15,000*	*14,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-8 SHERIFF.						
A-8 (1) Pay of Establishmen —						
Superior establishment (50—750)	10	10		*24,038*		*19,395*
Inferior establishment (23—27)	10	10		*2,920*		*2,940*
Leave Salary				*142*		*965*
Total ..			*26,760*	*27,100*	*26,200*	*23,300*
A-8 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				....		....
Travelling allowance (fixed)				*300*		*300*
Total ..			*295*	*300*	*300*	*300*
A-8 (3) Contingencies—						
Contract contingencies—						
Telephone charges				*220*		*220*
Advertisement charges				*900*		*800*
Conveyance charges for serving summons				*225*		*225*
Other charges				*255*		*255*
Non-contract contingencies (service postage and telegrams) ..				*30*		*20*
Other supplies and services (Sessions charges)				*3,970*		*3,680*
Total ..			*4,848*	*5,600*	*5,000*	*5,200*
TOTAL .. *Charged* ..			*31,903*	*33,000*	*31,500*	*28,800*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (1700—2000)	*1*	*1*		*20,900*		*21,550*
Other officers (250—875)	*3*	*3*		*18,600*		*19,250*
Total ..			*38,763*	*39,500*	*39,500*	*40,800*
A-9 (2) Pay of Establishment—						
Superior establishment (50—375)	*34*	*34*		*50,685*		*52,405*
Inferior establishment (23—29)	*9*	*9*		*2,596*		*2,604*
Lump deduction for probable savings				*— 1,181*		*—2,009*
Total ..			*51,692*	*52,100*	*52,500*	*53,000*
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*200*		*200*
Total ..			*234*	*200*	*100*	*200*
A-9 (4) Contingencies—						
Contract contingencies—						
Lighting charges				*500*		*500*
Petty expenses				*460*		*460*
Purchase and repairs of furniture				*340*		*340*
Non-contract contingencies—						
Rents				*14,400*		*12,000*
Total ..			*15,697*	*15,700*	*14,900*	*13,300*
TOTAL .. *Charged* :			*1,06,386*	*1,07,500*	*1,07,000*	*1,07,300*
A-10 OFFICIAL ASSIGNEE.						
A-10 (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)						
Other officers (250—875)						
Total ..						
A-10 (2) Pay of Establishment—						
Superior establishment (50—375)						
Inferior establishment (20—26)						
Lump deduction for probable savings						
Total ..						
A-10 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances						
A-10 (4) Contingencies—						
Contract contingencies						
Non-contract contingencies						
Total ..						
TOTAL .. *Charged* ..			(*a*)		....	

(*a*) Shown under the minor head "D-Official Assignee".

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.				Rs.	Rs.	Rs.	Rs.
B-1 Presidency Law Officers	*Charged* ..			*23,840*	*24,000*	*24,000*	*24,000*
	Voted ..			57,125	50,100	48,000	50,200
B-2 High Court Pleader	Voted ..			51,591	52,900	48,000	49,800
B-3 Mofussil Establishment	Voted ..			1,67,427	1,55,800	1,61,000	1,58,300
	TOTAL ..			2,99,983	2,82,800	2,81,000	2,82,300
	Charged ..			*23,840*	*24,000*	*24,000*	*24,000*
	Voted ..			2,76,143	2,58,800	2,57,000	2,58,300
DETAILS.							
B-1 PRESIDENCY LAW OFFICERS.							
B 1 (1) Pay of Officers—							
Advocate General (1,600)	*Charged* ..	1	1		*19,200*		*19,200*
Government Solicitors (500)	Voted ..				6,000		6,000
Public Prosecutor, Bombay (500)	..	1	1		6,000		6,000
Total ..	*Charged* ..			*19,040*	*19,200*	*19,000*	*19,200*
	Voted ..			27,000	12,000	12,000	12,000
B-1 (2) Allowances, Honoraria, etc.—							
Allowance to Advocate General for establishment and other charges	*Charged* ..				*4,800*		*4,800*
Allowance to Government Solicitor for establishment and other charges	Voted ..				....		....
Allowances to Public Prosecutor, Bombay ..	Voted ..				6,000		6,000
Fees under the Wakf Act	Voted ..				....		....
Total ..	*Charged* ..			*4,800*	*4,800*	*5,000*	*4,800*
	Voted ..			9,000	6,000	6,000	6,000
B-1 (3) Contingencies—							
Contract contingencies (Stationery and other petty supplies) ..					100		(*a*) 100
Non-contract contingencies (Service postage)					....		100
Other supplies and services (Law charges)					32,000		32,000
Total ..	Voted ..			21,125	32,100	30,000	32,200
	TOTAL ..			80,965	74,100	72,000	74,200
	Charged ..			*23,840*	*24,000*	*24,000*	*24,000*
	Voted ..			57,125	50,100	48,000	50,200

(*a*) Advocate General .. .. Rs. 100

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
B-2 HIGH COURT PLEADER (*a*)			Rs.	Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	5,882	6,000	5,400	5,400
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7		9,471		8,124
Inferior establishment (23—25)	3	3		829		852
Leave salary				....		324
Total ..			10,435	10,300	9,100	9,300
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases				28,500		26,700
Total ..			26,655	28,500	25,500	26,700
B-2 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				160		150
Non-contract contingencies (service postage and telegrams) ..				250		200
Other supplies and services				7,690		(*b*) 7,050
Law charges				....		1,000
Total ..			8,619	8,100	8,000	8,400
TOTAL .. Voted ..			51,591	52,900	48,000	49,800
B-3 MOFUSSIL ESTABLISHMENT. (*c*)						
B-3 (1) Pay of Officers—						
Government Pleaders (100—200)	19	19	25,984	26,200	26,200	26,200
B-3 (2) Pay of Establishment— (*d*)						
Superior establishment (25—80)	29	29		21,101		18,852
Inferior establishment (10—18)	2	2		120		336
Leave salary				....		1,212
Probable savings				—221		....
Total ..			21,139	21,000	19,000	20,400
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			268	100		100
House-rent and other allowances			302	200		200
Fees in Government civil and criminal cases			1,06,541	98,300		1,03,400
Total ..			1,07,111	98,600	1,13,800	1,03,700
B-3 (4) Contingencies—						
Other supplies and services (Law charges)			18,793	22,000	20,000	20,000
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—5,600	—12,000	—18,000	—12,000
TOTAL .. Voted ..			1,67,427	1,55,800	1,61,000	1,58,300

(*a*) Expenditure controlled by the Remembrancer of Legal Affairs.

(*b*) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	3,500
(2) Registrar, Appellate Side	2,500
(3) Government Pleader	1,000
Allowance to special interpreter—	
(4) Clerk of the Crown	50
	7,050

(*c*) Expenditure except the provision under "Pay of Establishment" is controlled by the Remembrancer of Legal Affairs.

(*d*) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C. ADMINISTRATION OF JUSTICE. C-Administrator General and Official Trustee.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	24,000	25,200	25,200	26,400
C-(2) Pay of Establishment—						
Superior establishment (50—350)	9	9		16,108		15,829
Inferior establishment (23—29)	7	7		2,128		2,100
Leave salary				....		671
Probable savings				—636		....
Total ..			18,783	17,600	19,000	18,600
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				200		200
House-rent and other allowances				....		....
Total ..			61	200	200	200
C-(4) Contingencies—						
Contract contingencies—						
Telephone charges				270		270
Purchase and repairs of furniture				200		200
Purchase of books, etc.				100		100
Other petty supplies				80		80
Non-contract contingencies—						
Rents				9,000		5,400
Service postage and telegrams				350		350
Total ..			9,665	10,000	7,600	6,400
TOTAL .. Voted ..			52,509	53,000	52,000	51,600
DETAILED ACCOUNT No. 27-D ADMINISTRATION OF JUSTICE D-Official Assignee						
D (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	1	1		*25,950*		*26,500*
Other officers (250—875)	3	3		*21,195*		*16,200*
Probable Savings				*—1,345*		....
Total ..			*47,451*	*45,800*	*47,500*	*42,700*
D (2) Pay of Establishment—						
Superior establishment (50—375)	33	33		*59,012*		*53,100*
Inferior establishment (23—29)	17	17		*4,863*		*4,874*
Leave salary				....		*2,826*
Lump deduction for probable savings				*—2,630*		....
Total ..			*62,256*	*61,200*	*63,500*	*60,800*
Carried over ..			*1,09,707*	*1,07,000*	*1,11,000*	*1,03,500*

DETAILED ACCOUNT No. 27D. ADMINISTRATION OF JUSTICE. D-Official Assignee.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
D-OFFICIAL ASSIGNEE—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			*1,09,707*	*1,07,000*	*1,11,000*	*1,03,500*
D (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*500*		*500*
Total ..			*510*	*500*	*400*	*500*
D (4) Contingencies—						
Contract Contingencies—						
Telephone charges				*210*		*210*
Stationery and other petty supplies				*390*		*400*
Purchase of books and publications				*100*		*90*
Non-contract Contingencies—						
Rents				*420*		*420*
Service postage and telegrams				*1,280*		*1,280*
Audit fees				*2,800*		*2,800*
Section work charges				*600*		*600*
Total ..			*5,638*	*5,800*	*5,600*	*5,800*
TOTAL .. *Charged* ..			*1,15,855*	*1,13,300*	*1,17,000*	*1,09,800*
DETAILED ACCOUNT No. 27E ADMINISTRATION OF JUSTICE. E-Coroner's Court.						
E-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
E-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon				360		360
Inferior establishment (23—28)	5	6		1,416		1,776
Leave salary				24		64
Total ..			1,900	1,800	2,000	2,200
E-(3) Allowances, Honoraria, etc.— Travelling allowance (fixed)			960	1,000	1,000	1,000
E-(4) Contingencies—						
Contract Contingencies—						
Telephone charges				390		390
Conveyance hire to jurors				335		335
Allowance for post-mortem work				180		180
Petty supplies				60		60
Non-contract Contingencies—						
Service postage and telegrams				35		35
Total ..			963	1,000	1,000	(*b*) 1,000
E-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29, Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 188)				1,920		2,036
(2) Compensatory allowance to do.				196		180
(3) Conveyance allowance to do.				384		384
Total ..			2,367	2,500	2,500	2,600
TOTAL .. Voted ..			12,190	12,300	12,500	12,800

			Rs.
(*b*) Coroner .. / Police Surgeon ..	Contract contingencies ..	{	725 / 240
			965
Coroner's Non-contract contingencies ..	..		35
			1,000

DETAILED ACCOUNT No. 27-E. ADMINISTRATION OF JUSTICE. F-Presidency Magistrates' Courts.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (500—2,000) ..	11	11		1,46,052		1,31,500
Leave salary				....		7,500
Lump deduction				—7,852		....
Total ..			1,33,925	1,38,200	1,44,000	1,39,000
F-(2) Pay of Establishment—						
Superior establishment (50—310)	47	51		96,858		1,03,423
Inferior establishment (23—30)	42	46		12,258		13,488
Temporary establishment				21,552		15,489
Leave salary				332		
Total ..			1,25,649	1,31,000	1,31,500	1,32,400
F-(3) Allowances, Honoraria, etc.—						
Conveyance allowance				7,200		3,300
House-rent and other allowances				....		3,600
Total ..			2,636	7,200	7,000	6,900
F-(4) Contingencies—						
Contract contingencies—						
Telephone charges				2,410		2,410
Lighting charges				4,400		3,770
Water charges				150		150
Purchase of books and publications				500		500
Other charges				640		640
Purchase and repair of furniture				1,400		1,400
Garden expenses				200		200
Conveyance charges				500		500
Stationery and other petty supplies				300		350
Non-contract contingencies—						
Rent				10,220		10,220
Service postage and telegrams				400		350
Water charges				2,200		2,250
Telephone charges				180		540
Pay of inferior servants				2,400		2,520
Other supplies and services (Diet and road money to witnesses) ..				1,300		1,600
Total ..			28,851	27,200	28,000	27,400
F-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			—8,694	—8,300	....	....
TOTAL .. Voted ..			2,82,367	2,95,300	3,10,500	3,05,700

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
G-1 District and Sessions Judges .. .. *Charged* ..			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
G-1 District and Sessions Judges .. .. Voted ..			8,96,927	8,43,600	8,60,000	6,80,600
G-2 Subordinate Judges .. .. Voted ..			16,32,042	16,42,200	16,37,000	16,43,900
G-3 Process-serving Establishment .. .. Voted ..			4,07,206	4,09,900	3,95,000	4,08,800
TOTAL ..			31,34,325	31,44,000	31,48,000	31,73,400
Charged ..			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
Voted ..			29,36,175	28,95,700	28,92,000	27,33,300
DETAILS.						
G-1 DISTRICT AND SESSIONS JUDGES.						
G-1 (1) Pay of Officers—						
Civil and Sessions judges and other officers .. .. (*650—3,000*) .. *Charged* ..	*12*	*20*		*2,38,550*		*4,16,700*
Civil and Sessions judges and other officers .. .. (750—2,250) .. Voted ..	15	7		2,49,532		82,400
Assistant Judges under training .. .. *Charged* ..				*21,100*		*15,400*
Lump deduction for probable savings .. .. *Charged* ..				*—23,650*		....
Lump deduction for probable savings .. .. Voted ..				—532		....
Total .. *Charged* ..			*1,88,586*	*2,36,000*	*2,48,000*	*4,32,100*
Total .. Voted ..			2,94,401	2,49,000	2,62,000	82,400
G-1 (2) Pay of Establishment—						
Superior establishment (20—200)	339	338		3,54,028		3,31,614
Inferior establishment (13—22)	197	197		38,556		38,485
Temporary establishment				16,700		18,500
Lump deduction for probable savings				—4,584		18,701
Total .. Voted ..			4,08,458	4,04,700	4,08,000	4,07,300
G-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*6,000*		*7,500*
Travelling allowance (ordinary) .. .. Voted ..				16,100		18,000
House-rent and other allowances .. .. *Charged* ..				....		*500*
House-rent and other allowances .. .. Voted ..				4,200		5,000
Fees to Government examiner of questioned documents .. .. Voted ..				500		500
Charges for giving evidence in explosive cases .. Voted ..				200		400
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				*6,300*		....
Total .. *Charged* ..			*9,564*	*12,300*	*8,000*	*8,000*
Total .. Voted ..			24,973	21,000	21,000	23,900
G-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				1,993		1,498
Lighting charges				4,705		4,852
Purchase of books and publications				11,265		11,216
Purchase and repairs of furniture				8,425		8,271
Stitching charges for peons' uniforms				300		941
Carriage of records and muddomal				3,940		2,829
Stationery and other petty supplies				9,198		6,197
Other charges				2,174		4,365
Non-contract contingencies—						
Rents, rates and taxes				29,400		29,844
Service postage and telegrams				51,000		51,500
Pay of inferior servants				2,500		2,487
Other supplies and services (Diet and road money to witnesses) ..				44,000		43,000
Total .. Voted ..			1,69,095	1,68,900	1,69,000	1,67,000
TOTAL ..			10,95,077	10,91,900	11,16,000	11,20,700
Charged ..			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
Voted ..			8,96,927	8,43,600	8,60,000	6,80,600

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
G-2 (1) Pay of Officers—						
Sub-Judges (250—850)	134	135		6,75,219		7,01,370
Probable savings				—5,219		—21,370
Total ..			6,56,992	6,70,000	6,70,000	6,80,000
G-2 (2) Pay of Establishment—						
Superior establishment (25—140)	992	992		8,44,099		8,09,116
Inferior establishment (10—20)	412	412		72,192		71,832
Temporary establishment			34,630	34,900		34,800
Leave salary				....		19,052
Lump deduction for probable savings				—6,291		....
Total ..			9,47,623	9,44,900	9,35,000	9,34,800
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				23,100		23,700
House-rent and other allowances				4,200		5,400
Total ..			27,427	27,300	32,000	29,100
TOTAL .. Voted ..			16,32,042	16,42,200	16,37,000	16,43,900
G-3 PROCESS-SERVING ESTABLISHMENT.						
G-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	20	21		7,800		7,733
Leave salary				100		67
Total ..			8,101	7,900	13,000	7,800
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,057	1,057		3,68,825		3,61,594
Leave salary				2,175		8,406
Lump deduction for probable savings				....		....
Total ..			3,68,072	3,71,000	3,50,000	3,70,000
G-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				4,500		4,500
House-rent and other allowances				1,500		1,500
Total ..			6,033	6,000	7,000	6,000
G-3 (3) Establishment Charges payable to or recoverable from other Governments, Departments and private bodies—						
Add—Fixed amount transferred from "25-General Administration" (page 143)			25,000	25,000	25,000	25,000
TOTAL .. Voted ..			4,07,206	4,09,900	3,95,000	4,08,800

DETAILED ACCOUNT No. 27-H. ADMINISTRATION OF JUSTICE. H-Courts of Small Causes.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
H-1 Presidency courts			3,17,130	3,18,100	3,21,000	3,15,700
H-2 Mofussil courts			78,685	80,100	81,000	78,600
TOTAL .. Voted ..			3,95,815	3,98,200	4,02,000	3,94,300
DETAILS.						
H-1 PRESIDENCY COURTS.						
H-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	6	6		1,01,500		1,02,419
Other officers (500—650)	1	(a) 2		6,800		7,381
Total ..			1,08,519	1,08,300	1,10,000	1,09,800
H-1 (2) Pay of Establishment—						
Superior establishment (50—400)				1,88,552		1,83,222
Inferior establishment (23—28)	148	148		11,348		11,328
Temporary establishment	40	40		4,100		....
Leave salary				....		1,250
Lump deduction for probable savings				—4,400		....
Total ..			1,98,443	1,99,600	2,01,500	1,95,800
H-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				600		700
House-rent and other allowances				....		....
Total ..			509	600	500	700
H-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				220		220
Lighting charges				2,700		2,600
Water charges				750		750
Purchase of books and publications				500		450
Stationery and other petty supplies				620		620
Other charges				230		100
Non-contract contingencies—						
Rents, rates and taxes				1,880		1,880
Service postage and telegrams				1,200		1,200
Pay of inferior servants				1,500		1,580
Total ..			9,659	9,600	9,000	9,400
TOTAL .. Voted ..			3,17,130	3,18,100	3,21,000	3,15,700
H-2 MOFUSSIL COURTS.						
H-2 (1) Pay of Officers—						
Judges (1,200)	2	2	28,830	28,800	32,000	28,800
H-2 (2) Pay of Establishment—						
Superior establishment (20—200)	59	57		44,281		41,712
Inferior establishment (17—20)	12	12		2,616		2,592
Temporary establishment				840		....
Leave salary				....		1,696
Lump deduction for probable savings				—437		....
Total ..			46,438	47,300	45,000	46,000
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				200		100
Total ..			41	200	200	100
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges				300		250
Water charges				200		250
Purchase of books				150		211
Purchase and repair of furniture				120		163
Other charges				380		276
Non-contract contingencies—						
Service postage and telegrams				2,650		2,550
Total ..			3,376	3,800	3,800	3,700
TOTAL .. Voted ..			78,685	80,100	81,000	78,600

(a) One additional Dy. Registrar for one month.

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1 General establishment .. .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
I-1 General establishment .. .. Voted ..			7,01,999	6,75,700	7,06,000	6,87,600
I-2 Judicial establishment .. .. Voted ..			38,160	39,700	40,000	39,400
TOTAL .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
TOTAL .. Voted ..			7,40,159	7,15,400	7,46,000	7,27,000
DETAILS.						
I-1 GENERAL ESTABLISHMENT.						
I-1 (1) Pay of Officers—						
Resident and City Magistrates—						
Northern Division (200—850)	11	13		54,545		55,409
Central Division (200—650)	4	4		18,595		19,705
Southern Division (370—400)	1	1		4,800		3,705
Leave salary				660		1,581
Total ..			77,267	78,600	77,000	80,400
I-1 (2) Pay of Establishment—						
Temporary establishment—						
Northern Division				2,000		1,184
Central Division				1,080		876
Southern Division				820		840
Total ..			2,920	3,900	5,000	2,900
Carried over ..			80,187	82,500	82,000	83,300

DETAILED ACCOUNT No. 27-I.
27-ADMINISTRATION OF JUSTICE.
I-Criminal Courts—contd.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward	80,187	82,500	82,000	83,300
I-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Central Division		1,980		2,100
Travelling allowance (ordinary)—				
Northern Division		750		800
Central Division		300		250
Southern Division		400		650
House-rent and other allowances—				
Northern Division		805		1,200
Fees for serving summons in criminal cases—				
Northern Division		2,265		2,000
Central Division		6,200		7,100
Southern Division		2,200		2,400
Total ..	17,663	14,900	19,000	16,500
I-1 (4) Contingencies—				
Contract contingencies—				
Northern Division		1,550		(*a*) 1,650
Central Division		1,200		(*b*) 1,475
Southern Division		420		(*c*) 450
Non-contract contingencies—				
Northern Division		5,572		(*d*) 3,901
Central Division		2,317		(*e*) 2,644
Southern Division		576		(*f*) 480
Other supplies and services—				
(Diet. and road money to witnesses)—				
Northern Division		23,465		27,600
Central Division		53,000		54,200
Southern Division		23,500		25,200
Total ..	1,37,796	1,11,600	1,38,000	1,17,600
Carried over ..	2,35,646	2,09,000	2,39,000	2,17,400

Details	(*a*) Rs.	(*b*) Rs.	(*c*) Rs.
Stationery and other petty supplies ..	710	340	140
Purchase of books	240	495	90
Purchase of furniture	375	255	..
Carriage of records	135	325	220
Lighting charges	190	60	..
	1,650	1,475	450

Details	(*d*) Rs.	(*e*) Rs.	(*f*) Rs.
Rent, rates and taxes	3,516	930	420
Service postage and telegrams ..	100	1,020	60
Office expenses miscellaneous ..	150	550	....
Pay of inferior servants	136	....	....
Fixed contingency	....	144	....
	3,902	2,644	480
Rounding	—1		
	3,901		

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts—*concld.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—*contd.*				
Brought forward	2,35,646	2,09,000	2,39,000	2,17,400
I-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—				
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—3,847	—3,500	—3,000	....
Add—Fixed amount transferred from "25-General Administration" (page 143). .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	4,70,200	4,70,200	4,70,000	4,70,200
Total .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	4,66,353	4,66,700	4,67,000	4,70,200
TOTAL .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	7,01,999	6,75,700	7,06,000	6,87,600
I-2 JUDICIAL ESTABLISHMENT.				
I-2 (1) Contingencies—				
Contract contingencies—				
Northern Division		565		(*a*) 570
Central Division		450		(*b*) 368
Non-contract contingencies—				
Northern Division		1,035		(*c*) 1,020
Central Division		1,109		(*d*) 1,469
Other supplies and services—				
Northern Division		1,600		1,750
Central Division		1,941		2,223
Total ..	5,824	6,700	7,000	7,400
I-2 (2) Establishment charges payable to other Governments, Departments, and private bodies—				
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 143)	32,000	32,000	32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates	336	1,000	1,000	....
Total ..	32,336	33,000	33,000	32,000
TOTAL .. Voted ..	38,160	39,700	40,000	39,400

Details.	(*a*) Rs.	(*b*) Rs.
Telephone charges ..	190	....
Lighting charges ..	160	100
Carriage of muddemal ..	50	80
Other charges. ..	170	188
	570	368

Details.	(*c*) Rs.	(*d*) Rs.
Rent, rates and taxes ..	900	511
Service postage and telegrams	120	500
Pay of inferior servants ..	....	108
Other charges ..	....	350
	1,020	1,469

DETAILED ACCOUNT No. 27-K. ADMINISTRATION OF JUSTICE. K-Charges in England.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*1,26,103*	*87,440*		*27,760*
—High Commissioner for India ..	Voted ..	5,097	16,880		....
Sterling overseas pay— Do. do. ..	*Charged* ..	*10,241*	*15,200*		*20,000*
Other Charges— —Secretary of State ..	*Charged* ..	....	*520*		*520*
	Voted ..	2,679	3,200		3,200
Rounding ..	*Charged* ..		*+40*		
	Voted ..		+20		....
	Total ..	1,44,120	1,23,300	1,13,000	51,480
TOTAL ..	*Charged* ..	*1,36,344*	*1,03,200*	*1,11,000*	*48,280*
	Voted ..	7,776	20,100	2,000	3,200

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged* ..		*72,479*	*83,100*	*78,000*	*69,100*
	VOTED ..	28-A	13,48,314	13,20,800	14,02,000	13,84,600
B.-JAIL MANUFACTURES	VOTED ..	28-B	1,62,449	1,80,000	1,80,000	1,73,000
C.-WORKS	VOTED ..		1,182	....	....	....
D.-CHARGES IN ENGLAND	*Charged* ..		*39,789*	*22,800*	*16,000*	*4,120*
	VOTED ..	28-D	8,980	4,400	3,440	5,640
E.-LOSS OR GAIN BY EXCHANGE	*Charged* ..		*249*	....	*60*	....
	VOTED ..		68	....	10	....
For rounding ..	*Charged* ..			*+100*	*—60*	*—220*
	VOTED ..			—200	—450	—240
	TOTAL ..		16,33,510	16,11,600	16,79,000	16,36,000
	Charged ..		*1,12,517*	*1,06,000*	*94,000*	*73,000*
	VOTED ..		15,20,993	15,05,000	15,85,000	15,63,000

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (*a*).		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Summary.					
Superintendence	*Charged*	*28,405*	*31,600*	*33,500*	*29,900*
	VOTED	25,779	28,000	28,000	28,500
Presidency Jails	*Charged*	*1,200*	*1,200*	*1,000*	*1,200*
	VOTED	98,229	98,900	1,04,000	1,00,700
Central Jails	*Charged*	*39,607*	*49,700*	*42,500*	*37,400*
	VOTED	5,05,775	5,09,300	5,46,000	4,99,100
District Jails	VOTED	3,28,392	2,95,600	3,20,000	2,96,300
Lock-ups	VOTED	66,545	62,300	71,000	67,400
Borstal school	*Charged*	*600*	*600*	*1,000*	*600*
	VOTED	64,746	62,100	68,000	71,400
Charges in connection with settlement of criminal tribes (*b*)	*Charged*	*2,667*	....	....	....
	VOTED	2,51,700	2,59,000	2,59,000	2,70,500
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	1,150	....	....	....
Grants-in-aid, contributions and donations	VOTED	5,998	5,600	6,000	5,700
Lump provision for high prices due to the war	VOTED	....	....	....	45,000
TOTAL	Jails	14,20,793	14,03,900	14,80,000	14,53,700
	Charged	*72,479*	*83,100*	*78,000*	*69,100*
	VOTED	13,48,314	13,20,800	14,02,000	13,84,600

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Inspector General (2,300—2,500) .. .. *Charged* ..	*1*	*1*		*30,000*		*28,300*
Personal assistant (300—20—440) .. .. Voted ..	1	1		4,100		4,300
Total .. *Charged* ..			*27,295*	*30,000*	*32,000*	*28,300*
Total .. Voted ..			3,817	4,100	4,000	4,300
A-1 (2) Pay of Establishment—						
Clerks and other superior establishment (25—250)	13	13		17,005		17,340
Servants (17—22)	5	5		1,116		1,110
Temporary establishment				1,500		1,450
Probable savings				—1,121		—1,000
Total .. Voted ..			16,604	18,500	18,500	18,900
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*1,600*		*1,600*
Travelling allowance (ordinary) .. .. Voted ..				500		600
Cost of passages granted under Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				....		....
Total .. *Charged* ..			*1,110*	*1,600*	*1,500*	*1,600*
Total .. Voted ..			545	500	500	600
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,100		2,100
Telephone charges				620		420
Lighting charges				225		110
Commission charges on Railway warrants				1,500		1,700
Other non-contract contingencies				455		370
Total ..			4,813	4,900	5,000	4,700
TOTAL, A-1 Superintendence ..			54,184	59,600	61,500	58,400
Charged ..			*28,405*	*31,600*	*33,500*	*29,900*
Voted ..			25,779	28,000	28,000	28,500

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A 2 PRESIDENCY JAILS.						
A-2 (1) Pay of Officers—						
Superintendent (500—750) .. .. .. Voted ..	1	1		9,200		9,500
Medical Officer's allowance .. .. .. *Charged* ..				*1,200*		*1,200*
Total .. *Charged* ..			*1,200*	*1,200*	*1,000*	*1,200*
Total .. Voted ..			8,946	9,200	8,000	9,500
A-2 (2) Pay of Establishment—						
Jailors (100—290)	3	3		6,325		6,650
Clerks (25—160)	6	6		5,788		6,209
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	59	59		25,200		25,316
Sub-Assistant Surgeons (50—200)	3	3		3,835		5,040
Compounders (30—90)	1	1		852		885
Total .. Voted ..			43,426	42,000	45,000	44,100
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—Fixed				600		600
Do. —Ordinary				450		600
House-rent and other allowances				5,650		5,900
Total .. Voted ..			7,871	6,700	7,000	7,100
Carried over .. *Charged* ..			*1,200*	*1,200*	*1,000*	*1,200*
Carried over .. Voted ..			60,243	57,900	60,000	60,700

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.				
Brought over .. *Charged* ..	*1,200*	*1,200*	*1,000*	*1,200*
Brought over .. Voted ..	60,243	57,900	60,000	60,700
A-2 (4) Contingencies—				
Dietary charges		19,005		18,805
Hospital charges		2,005		2,005
Clothing and bedding of prisoners		3,310		2,300
Sanitation charges		9,660		9,960
Charges for moving prisoners		3,000		2,840
Miscellaneous services and supplies		2,455		2,560
Contingent charges—				
Service postage and telegrams		550		530
Telephone charges		420		450
Other charges		255		245
Extraordinary charges for live stock and tools and plant		340		305
Total .. Voted ..	37,986	41,000	44,000	40,000
TOTAL, Presidency Jails ..	99,429	1,00,100	1,05,000	1,01,900
Charged ..	*1,200*	*1,200*	*1,000*	*1,200*
Voted ..	98,229	98,900	1,04,000	1,00,700

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.							
A-3 (1) Pay of Officers—							
Superintendents (800—1,850)	*Charged* ..	*3*	*3*		*43,700*		*36,166*
	Voted ..	1	1		21,000		16,359
Medical Officer's allowance	*Charged* ..				....		*900*
	Voted ..				100		341
Leave salary	*Charged* ..				*4,900*		....
	Voted ..				4,800		....
Total ..	*Charged* ..			*38,761*	*48,600*	*42,000*	*37,000*
	Voted ..			30,608	25,900	32,000	16,700
A-3 (2) Pay of Establishment—							
Jailors (50—350)		14	14		37,230		37,960
Clerks, teachers, wireman and driver (25—200)		26	26		24,855		25,085
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..		450	450		1,24,852		1,24,776
Temporary establishment					1,896		1,900
Sub-Assistant Surgeons (60—200)		9	9		14,686		15,214
Compounders (20—75)		4	4		2,490		2,605
Probable savings					—6,109		—5,640
Lump provision on account of the reorganization of the cadre of Jailors		..	..		....		1,709
Total .. Voted ..				1,97,862	1,99,900	2,03,000	2,03,600
A-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..				*500*		*400*
	Voted ..				3,300		4,000
Travelling allowance—fixed	Voted ..				....		117
House-rent and other allowances	*Charged* ..				*600*		....
	Voted ..				16,500		16,183
Rewards	Voted ..				....		....
Total ..	*Charged* ..			*846*	*1,100*	*500*	*400*
	Voted ..			17,201	19,800	23,000	20,300
Carried over ..	*Charged* ..			*39,607*	*49,700*	*42,500*	*37,400*
	Voted ..			2,45,671	2,45,600	2,58,000	2,40,600

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs	Rs.
A-3 CENTRAL JAILS—contd.				
Brought over ... *Charged* ..	*39,607*	*49,700*	*42,500*	*37,400*
Brought over ... Voted ..	2,45,671	2,45,600	2,58,000	2,40,600
A-3 (4) Contingencies—				
Dietary charges		1,40,000		1,40,000
Hospital charges		6,200		7,100
Clothing and bedding of prisoners		36,050		26,800
Sanitation charges		33,000		33,080
Charges for moving prisoners		13,600		13,700
Miscellaneous services and supplies		23,000		25,100
Contingent charges—				
Rents, Rates and Taxes		240		....
Service postage and telegrams		3,546		3,850
Telephone charges		1,110		850
Petty construction		5,479		6,050
Other charges		625		670
Extraordinary charges of live stock and tools and plant		850		1,300
Introduction of hand-spinning in jails		....		....
Total .. Voted ..	2,60,104	2,63,700	2,88,000	2,58,500
TOTAL .. Central Jails ..	5,45,382	5,59,000	5,88,500	5,36,500
Charged ..	*39,607*	*49,700*	*42,500*	*37,400*
Voted ..	5,05,775	5,09,300	5,46,000	4,99,100

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A-4 (1) Pay of Officers—						
Superintendents (500—750)	1	1		8,100		7,200
Allowances to superintendents of district prisons				2,100		2,100
Medical Officer's allowance				900		900
Total .. Voted ..			11,614	11,100	9,000	10,200
A-4 (2) Pay of Establishment—						
[illegible]	15	15		22,910		2[illegible]
Clerks, teachers and carpenters (30—125)	11	11		9,755		9,715
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	177	177		46,821		46,857
Inferior servants (14½—16)	2	2		360		360
Sub-Assistant Surgeons (60—200)	3	3		5,148		5,337
Compounders (20—75)	3	3		2,550		2,625
Temporary establishment				2,600		3,220
Leave salary				1,456		1,431
Total .. Voted ..			99,145	91,600	88,000	89,900
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed				300		300
Do. —ordinary				1,507		1,785
House rent and other allowances				11,293		11,715
Rewards				....		....
Total .. Voted ..			14,776	13,100	14,000	13,800
Carried over .. Voted ..			1,25,535	1,15,800	1,11,000	1,13,900

DETAILED ACCOUNT No. 28 A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*				
Brought over .. Voted ..	1,25,535	1,15,800	1,11,000	1,13,900
A-4 (4) Contingencies—				
Dietary charges		1,16,930		1,20,445
Hospital charges		2,035		1,997
Clothing and bedding of prisoners		12,744		6,430
Sanitation charges		11,544		11,866
Charges for moving prisoners		17,343		17,788
Miscellaneous services and supplies		12,083		15,055
Contingent charges—				
Rents, rates and taxes		1,405		1,833
Service postage and telegrams		1,650		1,619
Telephone charges		856		830
Petty construction and repairs		2,250		3,190
Other charges		355		582
Extraordinary charges for live stock and tools and plant		605		765
Total .. Voted ..	2,02,857	1,79,800	2,09,000	1,82,400
TOTAL, District Jails .. Voted ..	3,28,392	2,95,600	3,20,000	2,96,300
A-5 LOCK-UPS.				
A-5 (1) Contingencies—				
Dietary charges		56,430		60,010
Clothing and bedding of prisoners		300		302
Sanitation charges		500		595
Charges for moving prisoners		3,900		5,180
Miscellaneous services and supplies		1,170		1,276
Extraordinary charges for live stock and tools and plant		....		15
Other charges		....		22
TOTAL, Lock-ups .. Voted ..	66,545	62,300	71,000	67,400

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.						
A-6 (1) Pay of Officers—						
Governor (450—750) .. .. .. Voted ..	1	1		7,800		8,400
Medical Officer's allowance .. .. .. *Charged* ..				*600*		*600*
Total .. *Charged* ..			*600*	*600*	*1,000*	*600*
Total .. Voted ..			7,257	7,800	9,000	8,400
A-6 (2) Pay of Establishment—						
Deputy governor (100—200)	1	1		1,440		1,500
Clerks, teachers, carpenters, etc. (30—100)	20	20		13,983		14,173
Supervisors (21—45)	26	26		7,740		7,740
Sub-Assistant surgeon (60—200)	1	1		1,195		1,255
Compounder (25—75)	1	1		900		900
Leave salary				....		1,200
Probable savings				—258		—768
Total .. Voted ..			24,986	25,000	25,000	26,000
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance				1,300		1,500
House-rent and other allowances				1,100		1,000
Total .. Voted ..			2,436	2,400	2,000	2,500
A-6 (4) Contingencies—						
Dietary charges				14,000		15,000
Hospital charges				600		650
Clothing and bedding of prisoners				2,650		2,050
Sanitation charges				2,400		2,350
Charges for moving prisoners				1,300		1,250
Miscellaneous services and supplies				3,000		2,100
Contingent charges—						
Rents, Rates and Taxes				482		482
Service postage and telegrams				500		400
Telephone charges				190		175
Petty construction and repairs				1,200		2,813
Other charges				128		130
Extraordinary charges for live stock and tools and plant				450		600
Power driven water pump				....		6,500
Total—Voted ..			30,067	26,900	32,000	34,500
TOTAL, Borstal School ..			65,346	62,700	69,000	72,000
Charged ..			*600*	*600*	*1,000*	*600*
Voted ..			64,746	62,100	68,000	71,400

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-7 SETTLEMENT OF CRIMINAL TRIBES.						
A-7 (1) Pay of Officers—						
Backward Class Officer (300—650) plus special pay .. Voted ..	1	1		11,400		11,000
Assistant Backward Class Officers (300—650) .. Voted ..	3	3		11,457		15,330
Leave salary .. .. Voted ..				2,543		1,670
Total .. Voted ..			23,358	25,400	27,000	28,000
A-7 (2) Pay of Establishment—						
Permanent establishment (10—300)	259	267		1,11,600		1,14,767
Temporary establishment				29,864		31,349
Contract Establishment				....		384
Lump deduction for probable savings				—6,264		....
Total ..			1,21,143	1,35,200	1,39,000	1,46,500
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Voted) .. Fixed ..				3,800		4,464
Travelling allowance .. (Voted) .. Ordinary ..				15,900		16,744
House-rent and other allowances .. .. Voted ..				6,500		6,492
Rewards to Government servants .. .. Voted ..				200		100
Total .. *Charged* ..			*2,667*	....	....	....
Total .. Voted ..			25,952	26,400	27,000	27,800
Carried over .. *Charged* ..			*2,667*	....	....	....
Carried over .. Voted ..			1,70,453	1,87,000	1,93,000	2,02,300

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*2,667*	....	....	....
	Voted ..	1,70,453	1,87,000	1,93,000	2,02,300
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (4) Contingencies—					
Contract contingencies—					
Petty supplies			512		492
Carriage of kit			170		153
Lighting charges			3,097		3,252
Purchase of books			985		978
Telephone charges			800		1,348
Uniforms		8,470	1,220	10,000	932
Water supply and conservancy charges			792		821
Repairs to and purchse of furniture			686		737
Miscellaneous office expenses			588		537
Non-contract contingencies—					
Rents			1,500		1,080
Service postage			4,220		5,000
Medicines		14,977	950	21,000	....
Miscellaneous Settlement expenses			7,650		9,540
Free grants			4,000		3,380
Pay of inferior servants			1,150		1,150
Supplies and services—					
Current and special repairs			8,500		8,700
New Settlement works			4,500		4,500
Tracing charges and Welfare work		19,794	1,500	17,000	1,500
Rewards			300		200
Purchase of raw materials			980		1,000
Special charges—					
Capitation grants to voluntary agencies			46,000		35,400
Children's Home expenses			7,800		7,800
Women's Home expenses			2,300		2,300
Poor Home expenses		77,506	900	59,900	900
Grants-in-aid			3,000		3,000
Scholarships			3,000		3,000
Miscellaneous expenses			500		2,000
Acquisition of land			5,900		5,000
Total ..	Voted ..	1,20,747	1,13,500	1,07,900	1,04,700
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 390).	Voted ..	—39,500	—39,500	—39,500	—34,500
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous". on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children Act (Page 389) ..	Voted ..	....	—2,000	—2,400	—2,000
Total ..	Voted ..	—39,500	—41,500	—41,900	—36,500
TOTAL, Settlement of Criminal Tribes ..		2,54,367	2,59,000	2,59,000	2,70,500
	Charged ..	*2,667*	....	....	....
	Voted ..	2,51,700	2,59,000	2,59,000	2,70,500
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted ..	1,150	....	....	....
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions	..	5,998	5,600	6,000	5,700

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	361	....		....
B-2 CONTINGENCIES	2,06,893	2,35,000		2,21,000
B-3 *Deduct*—Amount transferred to "Jails—clothing and beddings of prisoners"—	—44,805	—55,000		—48,000
TOTAL .. Voted ..	1,62,449	1,80,000	1,80,000	1,73,000
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails				
District Jails				
TOTAL, Allowances, etc. ..	361	....	....	....
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails		9,450		9,900
B-2 (*b*) Central jails		1,88,150		1,73,200
B-2 (*c*) District jails		29,850		30,900
Lock ups		....		500
B-2 (*d*) Borstal School, Dharwar		7,550		6,500
Total, Supplies and services .. Voted ..	2,06,893	2,35,000	....	2,21,000
B-3 *Deduct*—Amount transferred to "Jails—Clothing and bedding of prisoners"—				
B-3 (*a*) Superintendence .. .. (Page 168) ..		—50		—100
B-3 (*b*) Presidency Jails .. .. ,, 170) ..		—3,300		—2,800
B-3 (*c*) Central Jails .. .. ,, 172) ..		—36,050		—32,800
B-3 (*d*) District Jails .. .. ,, 174) ..		—12,700		—8,700
B-3 (*e*) Lock-ups .. .. ,, 174) ..		—300		—500
B-3 (*f*) Borstal School, Dharwar .. .. .. ,, 175) ..		—2,600		—3,100
TOTAL ..	—44,805	—55,000	....	—48,000
DETAILED ACCOUNT No. 28-D. D-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*39,189*	*20,640*	*15,040*	*4,120*
Voted ..	6,697	2,200	1,160	3,360
Sterling overseas pay—High Commissioner for India .. *Charged* ..	*600*	*2,160*	*880*	....
Voted ..	....	....		....
Other Charges—Secretary of State .. .. .. Voted ..	2,283	2,160	2,280	2,280
Rounding .. *Charged* ..		....		....
Voted ..		+40	*+80*	....
GRAND TOTAL .. *Charged* ..	*39,789*	*22,800*	*16,000*	*4,120*
Voted ..	8,980	4,400	3,440	5,640

29-POLICE.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-PRESIDENCY POLICE	*Charged*	29A	*69,708*	*71,900*	*88,000*	*1,06,300*
	VOTED		38,07,462	38,67,900	43,83,900	48,08,500
B-SUPERINTENDENCE	*Charged*	29B	*1,03,708*	*1,06,800*	*1,10,000*	*1,13,700*
	VOTED		96,860	1,02,500	91,000	92,400
C-DISTRICT EXECUTIVE FORCE	*Charged*	29C	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	VOTED		79,65,886	79,53,100	81,30,000	78,12,500
D-POLICE TRAINING SCHOOL	*Charged*	29D	*42,386*	*46,300*	*53,000*	*67,000*
	VOTED		1,13,465	1,13,700	1,02,000	1,16,100
E-SPECIAL POLICE	VOTED	29E	3,842	3,900	3,900	3,900
F-RAILWAY POLICE	*Charged*	29F	*40,339*	*43,200*	*37,300*	*44,700*
	VOTED		8,67,441	8,25,900	8,23,000	7,98,400
G-CRIMINAL INVESTIGATION DEPARTMENT—						
Bombay City	*Charged*	29G	*33,097*	*36,100*	*34,000*	*34,700*
	VOTED		2,95,732	2,80,200	2,96,000	2,88,300
Presidency	*Charged*		*45,984*	*48,000*	*54,700*	*41,600*
	VOTED		2,38,080	2,37,900	2,45,000	2,44,800
H-CHARGES IN ENGLAND	*Charged*	29H	*2,63,109*	*2,80,640*	*2,79,000*	*1,93,600*
	VOTED		23,444	22,880	35,640	13,760
I-LOSS OR GAIN BY EXCHANGE	*Charged*		*+1,572*	....	*+981*	
	VOTED		+153	....	+125	....
For rounding	*Charged*		....	*+260*	*+19*	*—500*
	VOTED			+20	+435	+340
TOTAL	*Charged*		*9,57,247*	*9,63,000*	*9,97,000*	*9,80,000*
	VOTED		1,34,12,365	1,34,08,000	1,41,11,000	1,41,79,000
GRAND TOTAL			1,43,69,612	1,43,71,000	1,51,08,000	1,51,59,000

Note—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 SUPERINTENDENCE	*Charged*	*53,547*	*55,500*	*49,000*	*69,100*
	VOTED	1,15,310	1,13,500	1,19,000	1,26,500
A-2 CITY POLICE	VOTED	32,59,036	32,60,100	32,64,900	35,41,800
A-3 MUSIC LICENSING DEPARTMENT	VOTED	....	....	2,900	3,200
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	VOTED	1,140	30,100	28,100	29,900
A-5 RIVER, HARBOUR OR MARINE POLICE	*Charged*	*16,161*	*16,400*	*21,000*	*16,900*
	VOTED	3,29,466	3,57,500	3,65,700	3,26,300
A-6 GUARDS FOR PUBLIC BUILDINGS	VOTED	14,460	14,600	12,800	13,600
A-7 HOSPITAL CHARGES	VOTED	68,022	71,700	71,600	71,500
A-8 CATTLE POUNDS	VOTED	20,028	20,400	20,900	20,400
A-9 PROHIBITION POLICE	*Charged*	....	....	*18,000*	*20,300*
	VOTED	....	....	4,98,000	6,75,300
TOTAL	*Charged*	*69,708*	*71,900*	*88,000*	*1,06,300*
	VOTED	38,07,462	38,67,900	43,83,900	48,08,500
TOTAL, Presidency Police		38,77,170	39,39,800	44,71,900	49,14,800

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Commissioner (Rs. 2,300—50—2,500) .. .. *Charged* ..	1	1		*30,000*		*30,000*
Deputy Commissioners (Rs. 650—1,350 plus special pay Rs. 200) .. .. .. *Charged* ..	1	2		*19,800*		*33,300*
Total .. *Charged* ..			*48,261*	*49,800*	*42,000*	*63,300*
A-1 (2) Pay of Establishment—						
Clerks (50—460)	76	76		98,600		98,000
Temporary establishment	..			....		8,600
Total .. Voted ..			97,157	98,600	96,700	1,06,600
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..				*3,600*		*5,400*
Travelling allowance (ordinary) .. .. *Charged* ..				*400*		*400*
Travelling allowance (ordinary) .. .. Voted ..				50		50
House-rent and other allowances .. .. Voted ..				1,050		1,050
Total .. *Charged* ..			*4,246*	*4,000*	*6,900*	*5,800*
Total .. Voted ..			1,155	1,100	1,200	1,100
A-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				2,400		2,000
Advertisement charges				3,300		3,400
Petty supplies				500		250
Purchase of books and periodicals				400		350
Other charges				400		500
Non-contract contingencies—						
Service postage and telegrams				4,500		6,000
Customs duty on imported stores				1,500		1,500
Other charges				800		1,000
Total .. Voted ..			16,353	13,800	19,600	15,000
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 91). *Charged* ..			*1,040*	*1,700*	*100*	....
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 91). Voted ..			645	....	1,500	3,800
Total .. *Charged* ..			*53,547*	*55,500*	*49,000*	*69,100*
Total .. Voted ..			1,15,310	1,13,500	1,19,000	1,26,500
TOTAL .. Superintendence ..			1,68,857	1,69,000	1,68,000	1,95,600

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	7	8		60,984		66,324
Inspectors (300—400)	29	37		1,35,316		1,62,276
Total .. Voted ..			1,99,339	1,96,300	2,10,100	2,28,600
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	220		5,08,858		4,58,305
Motor fitter (100—125)	1	1		1,260		1,320
Constabulary (30—50)	3,548	3,538		14,74,300		14,74,540
Temporary establishment				6,300		2,59,300
Probable savings				—1,00,418		—8,165
Total .. Voted ..			18,92,217	18,90,300	18,92,300	21,85,300
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				48,910		66,280
Travelling allowance (ordinary)				24,000		35,000
House-rent and other allowances				41,990		57,820
Total .. Voted ..			1,13,926	1,14,900	1,18,400	1,59,100

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE—*contd.*				
A-2 (4) Contingencies—				
Contract contingencies—				
Conveyance charges		14,000		16,200
Telephone charges		27,000		27,200
Lighting charges		18,500		16,700
Other charges		11,900		8,100
Non-contract contingencies—				
Rents, rates and taxes		8,50,000		7,37,500
Water-supply		85,000		92,000
Office expenses and miscellaneous		3,300		4,500
Pay of inferior servants		2,000		2,300
Other charges		1,100		5,900
Supplies and services—				
Running of motors		29,700		32,800
Clothing charges		41,200		50,000
Ordnance stores		5,000		6,000
Free supply of outfit for Sub-Inspectors on enlistment		2,000		3,700
Other charges		700		900
Total .. Voted ..	10,87,964	10,91,400	10,77,500	10,03,800
TOTAL .. Voted ..	32,93,446	32,92,900	32,98,300	35,76,800

DETAILED ACCOUNT No. 29A—*contd.* POLICE. A-Presidency Police—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE—*concld.*						
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 91) ..			+1,083	+1,300	+700	....
Add—Amount transferred from "39, Public Health" (page 282) ..			....	+875	+875	....
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,636	—5,636	—5,636	—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay			—3,386	—2,900	—2,900	—2,900
Amount recoverable from Central Government for Sanitary Police Establishment			—15,987	—15,981	—15,981	—15,980
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,253	—5,227	—5,227	—5,253
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231	—5,231	—5,231	—5,231
Total .. Voted ..			34,410	—32,800	—33,400	—35,000
TOTAL, City Police .. Voted ..			32,59,036	32,60,100	32,64,900	35,41,800
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	2,979	3,051	2,870	3,150
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			2	20	30	50
Total .. Voted ..			2,981	3,071	2,900	3,200
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—2,981	—3,071	....	....
TOTAL .. Music Licensing Department .. Voted ..			....	....	2,900	3,200

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE L CENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (300–400) .. .. .. Voted ..	1	1	4,785	4,100	4,100	4,200
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10		15,980		16,325
Constabulary (30—50)	4	4		1,620		1,575
Total .. Voted ..			17,495	17,600	16,400	17,900
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,680		1,620
Travelling allowance (ordinary)				40		40
House-rent and other allowances				480		440
Total .. Voted ..			2,152	2,200	1,900	2,100
A-4 (4) Contingencies—						
Contract contingencies—						
Petty supplies				900		1,000
Lighting charges				400		200
Other charges				900		1,000
Non-contract contingencies (rent of quarters)				1,100		1,500
Supplies and services (cost of plates and badges)				1,600		2,000
Total .. Voted ..			4,575	4,900	5,000	5,700
Total ..			29,007	28,800	27,400	29,900
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—28,950	....	....	....
Add—Amount transferred from " 12, Charges on account of Motor Vehicles Acts " (*vide* page 91) .. .. **Voted** ..			+1,083	+1,300	+700	....
Total .. Voted ..			—27,867	+1,300	+700	....
TOTAL, Public Land Conveyance Licensing Department. Voted ..			1,140	30,100	28,100	29,900

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.						
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350 plus spl. pay Rs. 200)—Charged ..	1	1		*14,600*		*15,000*
Superintendent (500—50—800)	1	1		7,100		6,139
Inspector (300–400)	1	1		4,100		4,162
Leave salary				....		3,699
Total .. *Charged* ..			*13,961*	*14,600*	*15,000*	*15,000*
Total .. Voted ..			14,709	11,200	16,600	14,000
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275) ..	15	15		31,521		31,272
Constabulary (30—50)	524	524		2,14,306		2,13,228
Temporary establishment				960		960
Probable savings				—5,787		—6,460
Total .. Voted ..			2,38,464	2,41,000	2,40,000	2,39,000
A-5 (3) Allowances, Honoraria, etc.						
Travelling allowance (fixed) .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance (fixed) .. .. Voted ..				3,660		3,600
Travelling allowance (ordinary) .. .. *Charged* ..				....		*100*
Travelling allowance (ordinary) .. .. Voted ..				800		700
House-rent and other allowances .. .. Voted ..				1,840		1,400
Total .. *Charged* ..			*2,200*	*1,800*	*6,000*	*1,900*
Total .. Voted ..			5,781	6,300	5,800	5,700
A-5 (4) Contingencies—						
Contract contingencies—						
Conveyance charges				2,800		3,050
Telephone charges				1,500		1,300
Lighting charges				1,800		1,600
Petty supplies				400		350
Other charges				200		200
Non-contract contingencies—						
Rents, rates and taxes				41,700		38,100
Water charges				10,400		10,000
Other charges				600		700
Supplies and services—						
Purchase and repairs of boats				30,000		3,000
Clothing charges				9,600		9,300
Total .. Voted ..			70,512	99,000	1,03,300	67,600
Total .. *Charged* ..			*16,161*	*16,400*	*21,000*	*16,900*
Total .. Voted ..			3,29,466	3,57,500	3,65,700	3,26,300
TOTAL .. River, Harbour or Marine Police ..			3,45,627	3,73,900	3,86,700	3,43,200

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	5	5		6,700		6,900
Constabulary (30—50)	131	137		53,300		55,900
Total .. Voted ..			59,927	60,000	61,800	62,800
A-6 (2) Allowances, Honoraria, etc.						
Travelling allowance (fixed)				180		180
Travelling allowance (ordinary)				80		50
House-rent and other allowances				240		270
Total .. Voted ..			488	500	500	500
A-6 (3) Contingencies—						
Non-contract contingencies (other charges)				200		200
Supplies and services (clothing charges)				2,400		2,400
Total .. Voted ..			2,590	2,600	2,800	2,600
TOTAL .. Voted ..			63,005	63,100	65,100	65,900
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			—28,845	— 28,800	—29,000	—29,000
Contribution from Imperial Bank of India, Bombay			—19,700	— 13,006	—9,900	—9,891
Do. Reserve Bank, Bombay				— 6,694	—13,400	—13,409
Total .. Voted ..			—48,545	— 48,500	—52,300	—52,300
TOTAL, Guards for Public Buildings .. Voted ..			14,460	14,600	12,800	13,600

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 300—850)	1	1		4,800		5,200
Total .. Voted ..			4,498	4,800	4,800	5,200
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3		4,772		5,100
Compounders, Dressers and Nurses (18—175)	14	14		13,419		13,221
Clerk (50—140)	2	2		1,457		1,510
Servants (22—28)	31	31		9,544		9,752
Leave salary				908		517
Total .. Voted ..			28,059	30,100	28,900	30,100
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,440		1,300
Travelling allowance (ordinary)				300		300
House-rent and other allowances				6,260		6,200
Total .. Voted ..			7,412	8,000	7,700	7,800
A-7 (4) Contingencies—						
Contract contingencies—						
Telephone charges				711		550
Petty supplies				1,350		1,200
Lighting charges				875		900
Other charges				314		850
Non-contract contingencies—						
Pay of inferior servants				1,200		1,300
Office expenses and miscellaneous				300		300
Rents, rates and taxes				9,150		9,100
Supplies and services—						
Clothing charges				800		1,000
Dietary charges				15,000		14,500
Medicines				1,600		1,300
Total .. Voted ..			30,420	31,300	32,700	31,000
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 157).			—2,367	—2,500	—2,500	—2,600
TOTAL, Hospital Charges .. Voted ..			68,022	71,700	71,600	71,500

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Pound-keeper (200—250)	1	1		3,000		3,000
Clerks (50—140)	3	3		4,000		3,950
Constabulary (30—50)	20	20		8,700		8,550
Total .. Voted ..			15,356	15,700	15,700	15,500
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				480		480
House-rent and other allowances				720		720
Total .. Voted ..			1,301	1,200	1,300	1,200
A-8 (3) Contingencies—						
Contract contingencies—						
Conservancy charges				600		640
Lighting charges				100		100
Petty supplies				70		50
Other charges				10		10
Non-contract contingencies—						
Cost of grass				1,000		1,000
Coolie charges				1,000		1,200
Water charges				200		200
Rents, rates and taxes				125		130
Other charges				75		20
Supplies and services (clothing charges)				320		350
Total .. Voted ..			3,371	3,500	3,900	3,700
TOTAL, Cattle Pounds .. Voted ..			20,028	20,400	20,900	20,400

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—concld.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-9 Prohibition Police.			Rs.	Rs.	Rs.	Rs.
A-9 (1) Pay of Officers—						
Deputy Commissioner (650–1,350) .. .. *Charged* ..	1	1				*17,000*
Superintendent (500–800) .. .. Voted ..	1	1				6,600
Inspectors (300–400) .. .. Voted ..	8	8				30,100
Total .. *Charged* ..			....	....	*15,400*	*17,000*
Total .. Voted ..			....	....	21,200	36,700
A-9 (2) Pay of Establishment—						
Non-gazetted Executive Officers (125–275)	61	61				1,16,098
Clerks (50–230)	14	14				11,641
Constabulary (30–50)	978	978				3,78,126
Women searchers (25)	31	31				9,300
Probable savings						—25,165
Total .. Voted ..			....	....	3,35,100	4,90,000
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. *Charged* ..						*1,800*
Travelling allowance (fixed) .. .. .. Voted ..						22,400
Travelling allowance (ordinary) .. .. *Charged* ..						*400*
Travelling allowance (ordinary) .. .. Voted ..						6,000
House-rent and other allowances .. .. Voted ..						20,200
Cost of passages .. .. .. *Charged* ..						*1,100*
Total .. *Charged* ..			....	....	*2,600*	*3,300*
Total .. Voted ..			....	....	27,200	48,600
A-9 (4) Contingencies—						
Contract contingencies—						
Secret service						4,000
Telephone charges						3,000
Lighting charges						2,000
Other charges						3,000
Non-contract contingencies—						
Rents, rates and taxes						55,000
Service postage and telegrams						1,000
Other charges						3,000
Supplies and Services—						
Clothing charges						14,000
Purchase and repairs of boats						9,000
Running of motors						6,000
Total .. Voted ..			....	....	1,14,500	1,00,000
Total—Prohibition Police .. *Charged* ..			....	....	*18,000*	*20,300*
Total—Prohibition Police .. Voted ..			....	....	4,98,000	6,75,300
Total ..			....	....	5,16,000	6,95,600

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).						
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. *Charged* ..	*2*	*2*		*28,600*		*30,800*
Superintendents (500—50—800) .. .. .. Voted ..	2	2		19,400		19,997
Inspectors (300—400) .. .. .. Voted ..	10	11		50,200		48,703
Total .. *Charged* ..			*29,053*	*28,600*	*29,600*	*30,800*
Total .. Voted ..			71,252	69,600	73,400	68,700
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	26	29		66,645		68,896
Constabulary (30—50)	84	97		43,020		44,312
Manager, Assistant Managers, clerks and photographer	20	20		25,595		24,581
Temporay establishment				* 400		300
Probable savings				—5,260		—589
Total .. Voted ..			1,35,949	1,30,400	1,33,200	1,37,500
G (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..				*3,600*		*3,600*
Travelling allowance .. (fixed) .. Voted ..				13,200		13,100
Travelling allowance .. (ordinary) .. *Charged* ..				*400*		*300*
Travelling allowance .. (ordinary) .. Voted ..				12,800		14,000
House-rent and other allowances .. .. Voted ..				6,700		6,500
Cost of passages .. .. .. *Charged* ..				*3,500*		....
Total .. *Charged* ..			*4,044*	*7,500*	*4,400*	*3,900*
Total .. Voted ..			33,112	32,700	34,700	33,600

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies—				
Lighting charges		2,500		2,000
Telephone charges		4,700		4,200
Other charges		4,800		5,100
Non-contract contingencies—				
Service postage and telegrams		1,400		1,500
Rents, rates and taxes		28,800		28,990
Other charges		200		930
Supplies and services—				
Purchase and maintenance of wireless sets		600		1,000
Clothings charges		1,600		1,680
Cost of photographic materials		2,500		2,400
Rewards to informers		250		250
Other charges		150		450
Total .. Voted ..	55,419	47,500	54,700	48,500
Total .. *Charged* ..	*33,097*	*36,100*	*34,000*	*34,700*
Total .. Voted ..	2,95,732	2,80,200	2,96,000	2,88,300
TOTAL, Criminal Investigation Department (Bombay) ..	3,28,829	3,16,300	3,30,000	3,23,000

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	*1*		*35,019*		*36,000*
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	*2*		*50,981*		*51,600*
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	*1*		*13,600*		*18,600*
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1		6,000		3,900
Total .. *Charged* ..			*95,656*	*99,600*	*1,02,000*	*1,06,200*
Total .. Voted ..			6,000	6,000	6,000	3,900
B (2) Pay of Establishment—						
Clerks (30—300)	57	58		65,132		58,979
Servants (12—24)	11	11		2,280		2,280
Leave salary				6,488		4,741
Total .. Voted ..			67,733	73,900	62,400	66,000
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. Voted ..				360		360
Travelling allowance .. (ordinary) .. *Charged* ..				*7,200*		*7,500*
Travelling allowance .. (ordinary) .. Voted ..				4,000		3,800
House-rent and other allowances .. .. Voted ..				340		340
Total .. *Charged* ..			*8,052*	*7,200*	*8,000*	*7,500*
Total .. Voted ..			4,412	4,700	5,000	4,500
B (4) Contingencies—						
Contract contingencies—						
Petty supplies				930		870
Purchase of books and periodicals				377		377
Lighting charges				370		370
Purchase and repairs of furniture				519		379
Carriage of records				1,470		1,470
Other charges				94		304
Non-contract contingencies—						
Service postage and telegrams				3,300		3,200
Rents, rates and taxes				150		150
Telephone charges				1,400		1,400
Water charges				110		100
Pay of inferior servants				480		480
Commission charges for reimbursing warrants and credit notes ..				8,700		8,900
Total .. Voted ..			18,715	17,900	17,600	18,000
Total .. *Charged* ..			*1,03,708*	*1,06,800*	*1,10,000*	*1,13,700*
Total .. Voted ..			96,860	1,02,500	91,000	92,400
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,00,568	2,09,300	2,01,000	2,06,100

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER—					
C-1 (*a*) 1 PAY OF OFFICERS	*Charged* ..	*2,81,487*	*2,65,000*	*2,65,000*	*3,10,000*
	Voted ..	3,60,672	3,62,100	3,73,700	3,47,500
C-1 (*a*) 2 PAY OF ESTABLISHMENT	Voted ..	57,95,919	58,18,900	58,15,800	56,64,300
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC.	*Charged* ..	*75,857*	*64,800*	*75,000*	*68,900*
	Voted ..	11,79,600	11,10,800	11,94,200	11,02,400
C-1 (*a*) 4 CONTINGENCIES	Voted ..	6,27,707	6,31,800	6,43,600	5,82,100
C-1 (*b*) HOSPITAL CHARGES	Voted ..	4,236	4,300	4,400	4,500
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES	Voted ..	10,127	10,400	9,600	9,500
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT	Voted ..	.....	24,900	23,300	23,700
Establishment Charges recoverable from Other Governments, Departments, etc.—					
Deduct Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik ..	Voted ..	—7,995	—8,000	—8,500	—9,200
Deduct—Contribution from Imperial Bank, etc.	Voted ..	—12,884	—13,400	—13,400	—12,700
Deduct—Cost of 3 Constables in Telephone exchange debitable to "25, General Administration". (*vide* page 135) ..	Voted ..	—581	....	....	....
Total ..	*Charged* ..	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	Voted ..	79,56,801	79,41,800	80,42,700	77,12,100
C-2 OTHER POLICE.					
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS ..	Voted ..	—2,350	—200	—200	+300
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT	Voted ..	....	....	....	....
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE)	Voted ..	11,435	11,500	11,500	11,400
C-2 (*d*) PROHIBITION POLICE	Voted ..	....	....	76,000	88,700
Total ..	Voted ..	9,085	11,300	87,300	1,00,400
Total ..	*Charged* ..	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	Voted ..	79,65,886	79,53,100	81,30,000	78,12,500
TOTAL .. District Executive Force..		83,23,230	82,82,900	84,70,000	81,91,400

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
C-1 DISTRICT POLICE.						
C-1 (*a*) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*18*	*17*		*2,62,345*		*2,47,283*
Assistant Superintendents (350—700) .. *Charged* ..	*11*	*11*		*55,778*		*62,717*
Deputy Superintendents and Inspectors (180—800) Voted ..	107	108		3,52,376		3,47,500
Temporary Deputy Superintendents .. Voted ..				10,000		....
Probable savings .. .. .. { *Charged* ..				*—53,123*		....
Probable savings .. .. .. { Voted ..				—276		....
Total .. { *Charged* ..			*2,81,487*	*2,65,000*	*2,65,000*	*3,10,000*
Total .. { Voted ..			3,60,672	3,62,100	3,73,700	3,47,500
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	516	506		} 57,32,168		} 55,98,682
Constabulary (19—50)	16,235	15,829				
Probable savings				—1,74,190		—1,79,950
Total .. Voted ..			54,96,072	55,57,978		54,18,732
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	262	254		2,42,118		2,27,220
Servants (16—20)	101	99		18,804		18,348
Total .. Voted ..			2,99,847	2,60,922		2,45,568
Total .. Voted ..			57,95,919	58,18,900	58,15,800	56,64,300

DETAILED ACCOUNT No. 290 POLICE C-District Executive Force—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*					
C-1 (a) (3) Allowances, Honoraria, etc.—					
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged* ..		*100*		*100*
Travelling allowance .. .. (fixed) ..	*Charged* ..		*5,400*		*4,800*
	Voted ..		1,58,301		1,45,858
Travelling allowance .. .. (ordinary) ..	*Charged* ..		*45,000*		*49,750*
	Voted ..		5,11,300		5,30,920
House-rent and other allowances	*Charged* ..		*2,395*		*2,270*
	Voted ..		5,12,417		4,41,065
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..		*15,000*		*12,000*
Probable savings	*Charged* ..		*—3,095*		*—20*
	Voted ..		—71,218		—15,443
TOTAL ..	*Charged* ..	*75,857*	*64,800*	*75,000*	*68,900*
	Voted ..	11,79,600	11,10,800	11,94,200	11,02,400

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies—				
Petty supplies		14,301		12,751
Lighting charges		24,957		23,880
Conservancy charges		4,415		3,690
Purchase and repairs of furniture		6,269		6,400
Carriage of records		8,927		8,986
Other charges		12,586		12,312
Non-contract contingencies—				
Pay of inferior servants		61,915		60,095
Rents, rates and taxes		90,200		59,818
Service postage and telegrams		1,07,300		1,08,250
Petty construction and repairs		16,000		16,600
Water charges		40,000		37,158
Motor car contingencies		18,000		14,550
Telephone charges		27,000		23,906
Other charges		5,600		17,184
Supplies and services—				
Ordnance stores		30,044		31,100
Clothing charges		1,57,300		1,71,050
Rewards to informers		6,100		6,725
Accoutrements		5,200		4,000
Other charges		14,100		11,475
Probable savings		—18,414		—47,830
TOTAL .. Voted ..	6,27,707	6,31,800	6,43,600	5,82,100

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*concld.*						
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeon (60—200) and special pay (30 and 20) ..	1	1		2,440		2,850
Servants (15—19)	4	5		960		850
Total .. Voted ..			3,319	3,400	3,200	3,700
C-1 (b) (2) Contingencies—						
Pay of inferior servants				96		96
Contract contingencies				120		100
Non-contract contingencies				7		7
Supplies and services				1,077		1,197
Total .. Voted ..			1,364	1,300	1,600	1,400
C-1 (b) (3) Establishment charges recoverable from or payable to other Governments Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 264) ..			—447	—400	—400	—600
Total, Hospital charges .. Voted ..			4,236	4,300	4,400	4,500
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60) .. .. .. Voted ..	20	19	8,921	9,100	8,300	8,200
C-1 (c) (2) Allowances, etc.—						
Travelling allowance (ordinary)				20		....
House-rent and other allowances				180		200
Total .. Voted ..			156	200	200	200
C-1 (c) (3) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			1,050	1,100	1,100	1,100
Total, Primary Schools in Police Lines .. Voted ..			10,127	10,400	9,600	9,500
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,270	21,597	21,597	19,960
C-1 (*d*) (2) Allowances, Honoraria, etc.			1,805	3,242	2,273	2,000
C-1 (*d*) (3) Contingencies			15,434	17,196	16,530	14,938
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 90 and 92)			—15,736	—17,135	—17,100	....
C-1 (*d*) (5) *Deduct*—Receipts under Deposit Account of the receipts under the Public Conveyances Act retained to meet charges ..			—22,773	....	....	....
Probable savings			....	....	....	—13,198
Total, Land Conveyance Licensing Department .. Voted ..			....	24,900	23,300	23,700

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength. 1939–40	Strength. 1940–41	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939-40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.						
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
C-2 (a) (1) Pay of Establishment—						
Constabulary			4,780	6,400	6,400	6,400
C-2 (a) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			808	1,300	1,300	1,300
C-2 (a) (3) Contingencies—						
Supplies and services			....	600	600	600
TOTAL .. Voted ..			5,588	8,300	8,300	8,300
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution			—7,938	—8,500	—8,500	—8,000
TOTAL, Police supplied to private companies and persons .. Voted ..			—2,350	—200	—200	+300
C-2 (d)—Prohibition Police.						
C-2 (d) (1) Pay of Officers—						
Inspector (180—225)	1	1				2,200
Sub-prosecutor (150)	1	1				1,800
TOTAL—Voted ..			....	....	1,400	4,000
C-2 (d) (2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	7	7				8,900
Constabulary (30—50)	93	93				28,600
Clerks (25—55)	2	2				1,000
Total .. Voted ..			....	....	22,000	38,500

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE—*concld.*				
C-2 (d) Prohibition Police—*concld.*				
C-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling allowance.. fixed				2,100
Travelling allowance.. ordinary				4,000
House rents and other allowances				27,800
TOTAL—Voted ..	....	....	15,500	33,900
C-2 (d) (4) Contingencies—				
Contract contingencies—				
Lighting charges				1,200
Other charges				600
Non-contract contingencies—				
Rents, rates and taxes				1,440
Pay of inferior servants				2,340
Service postage and telegrams				900
Motor car contingencies				2,760
Telephone charges				1,260
Supplies and services—				
Clothing charges				1,400
Other charges				400
Total—Voted ..	....	....	37,100	12,300
Total—Prohibition Police ..	....	....	76,000	88,700

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-POLICE TRAINING SCHOOL.						
D-1 Pay of Officers—						
Principal (650—1,350) .. .. *Charged* ..	*1*	*1*		*13,800*		*15,227*
Probationers (350—700) .. .. *Charged* ..	*13*	*14*		*52,080*		*62,820*
Deputy Superintendents and Inspectors (180—800) Voted ..	8	9		28,700		31,524
Probable savings .. .. .. *Charged* ..				*—15,880*		*—47*
Voted ..				....		—4,524
Total .. *Charged* ..			*47,541*	*50,000*	*57,800*	*78,000*
Total .. Voted ..			25,841	28,700	27,400	27,000
D-2 Pay of Establishment—						
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..	7	7		11,845		10,565
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay)	1	1		2,592		2,676
Constabulary (36—50)	9	9		5,238		5,238
Servants (16—19)	10	9		1,656		1,656
Probable savings				— 631		—335
Total .. Voted ..			20,489	20,700	16,800	19,800
D-3 Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,300*		*2,200*
Travelling allowance (ordinary) .. .. Voted ..				2,200		2,000
Training allowance to students .. .. Voted ..				50,500		56,000
House-rent and other allowances .. .. *Charged* ..				*800*		*800*
House-rent and other allowances .. .. Voted ..				2,300		2,500
Cost of passages .. .. *Charged* ..				*4,800*		....
Total .. *Charged* ..			*3,251*	*7,900*	*5,200*	*3,000*
Total .. Voted ..			56,322	55,000	49,900	60,500

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
D-POLICE TRAINING SCHOOL—*concld.*				
D-4 Contingencies—				
Contract contingencies—				
Petty supplies		350		350
Purchase of books and periodicals		400		400
Lighting charges		360		360
Conservancy charges		230		230
Purchase and repairs of furniture		550		550
Other charges		90		90
Non-contract contingencies—				
Service postage and telegrams		300		300
Water charges		1,100		1,100
Office expenses and miscellaneous		600		600
Other charges		1,010		1,020
Pay of inferior servants		1,920		1,920
Supplies and services—				
Purchase and upkeep of horses		1,400		1,440
Clothing charges		3,180		5,470
Ordnance stores		810		1,200
Other charges		1,000		970
Total .. Voted ..	14,526	13,300	13,400	16,000
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—				
Amount recoverable from Indian States and Sind Government, etc. — *Charged* ..	*—8,406*	*—11,600*	*—10,000*	*—14,000*
Amount recoverable from Indian States and Sind Government, etc. — Voted ..	—3,713	—4,000	—5,500	—7,200
Total — *Charged* ..	*42,386*	*46,300*	*53,000*	*67,000*
Total — Voted ..	1,13,465	1,13,700	1,02,000	1,16,100
Total, Police Training School ..	1,55,851	1,60,000	1,55,000	1,83,100

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-1 MEWAS POLICE			3,530	3,600	3,600	3,600
E-2 BHIL NEMNUK			312	300	300	300
TOTAL, Special Police .. Voted ..			3,842	3,900	3,900	3,900
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106		3,600		3,600
Total .. Voted ..			3,530	3,600	3,600	3,600
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (1 Jamadar)		1		300		300
Total .. Voted ..			312	300	300	300

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway) .. .. .. *Charged* ..			*17,798*	*23,100*	*14,400*	*17,100*
Voted ..			3,46,780	3,36,600	3,18,000	3,09,700
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police .. *Charged* ..			*22,541*	*20,100*	*22,900*	*27,600*
Voted ..			5,20,661	4,89,300	5,05,000	4,88,700
Charged ..			*40,339*	*43,200*	*37,300*	*44,700*
Voted ..			8,67,441	8,25,900	8,23,000	7,98,400
TOTAL .. Railway Police ..			9,07,780	8,69,100	8,60,300	8,43,100
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).						
F-1 (1) Pay of Officers—						
Superintendent (650—1,350 plus 150 spl. pay) .. *Charged* ..	*1*	*1*		*14,644*		*11,400*
Inspectors (180—300) .. .. .. Voted ..	6	6		17,335		*16,600*
Probable savings .. .. .. *Charged* ..				*—44*		....
Voted ..				—35		....
Total .. *Charged* ..			*13,068*	*14,600*	*10,500*	*11,400*
Voted ..			20,070	17,300	20,000	16,600
F-1 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	22	17		35,785		27,245
Constabulary (20—50)	542	476		1,76,384		1,56,100
Clerks (50—200)	11	11		13,870		13,988
Servants (22 and 23)	3	3		940		876
Probable savings				—11,879		—2,209
Total .. Voted ..			2,14,055	2,15,100	1,94,300	1,96,000

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—concld.	Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. (fixed) .. Voted ..		6,578		6,900
Travelling allowance .. (ordinary) .. *Charged* ..		*800*		*900*
Voted ..		16,000		15,900
House-rent and other allowances .. .. .. *Charged* ..		*3,500*		*3,200*
Voted ..		34,522		34,500
Cost of passages .. .. .. *Charged* ..		*4,200*		1,600
Total .. *Charged* ..	*4,730*	*8,500*	*3,900*	*5,700*
Total .. Voted ..	59,629	57,100	63,000	57,300
F-1 (4) Contingencies—				
Contract contingencies—				
Petty supplies		565		550
Lighting charges		1,850		1,705
Conservancy charges		1,360		1,110
Purchase and repairs of furniture		200		200
Other charges		545		535
Non-contract contingencies—				
Pay of inferior servants		2,496		2,425
Rents, rates and taxes		25,184		24,340
Service postage and telegrams		1,400		1,100
Water charges		5,600		5,830
Telephone charges		1,100		1,120
Medicines		300		75
Supplies and services—				
Rent for Railway quarters occupied by Police		16,000		7,200
Clothing charges		5,000		4,750
Patrolling charges		2,000		4,500
Other charges		2,800		3,260
Total .. Voted ..	72,414	66,400	60,000	58,700
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—				
Deduct—Contribution from B. B. & C. I. Rly. .. Voted ..	—19,388	—19,300	—19,300	—18,900
Total .. *Charged* ..	*17,798*	*23,100*	*14,400*	*17,100*
Total .. Voted ..	3,46,780	3,36,600	3,18,000	3,09,700
TOTAL .. B. B. & C. I. Railway Police ..	3,64,578	3,59,700	3,32,400	3,26,800

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE.						
F-2 (1) Pay of Officers—						
Superintendent (650—1,450 plus 150 spl. pay) .. *Charged* ..	*1*	1		*10,000*		*19,200*
Assistant Superintendent (350—700 plus 100 spl. pay) .. .. .. *Charged* ..	*1*	1		*9,000*		*7,300*
Inspectors (180—400) .. .. .. Voted ..	9	8		27,000		24,300
Total .. *Charged* ..			*19,277*	*19,000*	*21,600*	*26,500*
Total .. Voted ..			32,437	27,000	33,000	24,300
F-2 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	37	37		62,445		63,925
Constabulary (20—50)	765	765		2,46,443		2,47,578
Clerks (30—150)	15	15		14,318		14,721
Servants (19—23)	8	8		1,872		1,908
Probable savings				—9,078		—12,132
Total .. Voted ..			3,15,700	3,16,000	3,14,000	3,16,000
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. Voted ..				11,565		11,500
Travelling allowance .. (ordinary) .. *Charged* ..				*1,100*		*1,100*
Travelling allowance .. (ordinary) .. Voted ..				18,000		19,500
House-rent and other allowances .. .. Voted ..				45,535		45,200
Total .. *Charged* ..			*3,264*	*1,100*	*1,300*	*1,100*
Total .. Voted ..			76,004	75,100	75,000	76,200

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE—concld.				
F-2 (4) Contingencies—				
Contract contingencies—				
Petty supplies		500		500
Lighting charges		2,600		2,600
Conservancy charges		5,650		5,650
Other charges		1,120		1,054
Non-contract contingencies—				
Pay of inferior servants		970		996
Rents, rates and taxes		7,440		7,200
Service postage and telegrams		6,500		5,900
Telephone charges		1,600		1,670
Water charges		4,500		5,100
Supplies and services—				
Clothing charges		6,800		7,200
Interest on capital expenditure on railway quarters occupied by Police ..		30,500		30,500
Other charges		2,680		3,580
Accoutrements		340		250
Total .. Voted ..	96,520	71,200	83,000	72,200
Total .. *Charged* ..	*22,541*	*20,100*	*22,900*	*27,600*
Total .. Voted ..	5,20,661	4,89,300	5,05,000	4,88,700
TOTAL .. Great Indian Peninsula and M. S. M. Railways Police ..	5,43,202	5,09,400	5,27,900	5,16,300

DETAILED ACCOUNT No. 29-G. POLICE. G-Criminal Investigation Department.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)						
G-(1) Pay of Officers—						
Deputy Inspector-General of Police (1,950—2,150) .. *Charged* ..	1	1		*25,800*		*25,800*
Assistants to the Deputy Inspector-General of Police (650—700) .. .. *Charged* ..	2	1		*25,826*		*13,800*
Assistants to the Deputy Inspector-General of Police (650—700) .. .. Voted ..	..	1		....		12,300
Deputy Superintendents of Police (340—700) .. Voted ..	2	2		11,354		11,873
Inspectors (180—300) .. Voted ..	12	12		41,160		40,980
Superintendent, Finger Print Bureau (320—400) .. Voted ..	1	1		4,800		4,800
Probable savings .. .. .. *Charged* ..				*—5,626*		....
Probable savings .. .. .. Voted ..				—14		—4,953
Total .. *Charged* ..			*39,966*	*46,000*	*51,000*	*39,600*
Total .. Voted ..			62,709	57,300	64,000	65,000
G-(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	29	29		56,110		57,140
Finger Print Bureau and other special establishments (40—450) ..	34	34		47,022		48,138
Constabulary (28—50)	16	16		10,404		10,404
Servants (9—22)	29	30		6,320		6,264
Temporary establishment				5,000		4,878
Probable savings				—56		—4,924
Total .. Voted ..			1,19,726	1,24,800	1,20,000	1,21,900
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,000*		*2,000*
Travelling allowance (ordinary) .. .. Voted ..				20,000		22,000
House-rent and other allowances .. .. Voted ..				22,400		22,200
Total .. *Charged* ..			*6,018*	*2,000*	*3,700*	*2,000*
Total .. Voted ..			44,622	42,400	49,000	44,200
G-(4) Contingencies—						
Contract contingencies—						
Petty supplies				1,120		1,120
Lighting charges				500		500
Other charges				6,128		6,160
Non-contract contingencies—						
Service postage and telegrams				3,000		3,000
Telephone charges				1,200		1,250
Other charges				412		400
Supplies and services—						
Other charges				1,040		1,270
Total .. Voted ..			11,023	13,400	12,000	13,700
Total .. *Charged* ..			*45,984*	*48,000*	*54,700*	*41,600*
Total .. Voted ..			2,38,080	2,37,900	2,45,000	2,44,800
TOTAL .. Criminal Investigation Department (Presidency) ..			2,84,064	2,85,900	2,99,700	2,86,400

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*1,46,694*	*1,65,120*	*1,37,600*	*45,840*
	Voted ..	19,267	15,480	30,280	....
H-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*1,12,178*	*1,11,320*	*1,37,800*	*1,46,960*
H-3 Stores for India—(High Commissioner for India)	Voted ..	4,177	7,400	5,360	13,760
H-4 Outfit allowance of Indian Police Probationers (Secretary of State for India)	*Charged* ..	*1,600*	....	*1,200*	*800*
H-5 Other charges—(High Commissioner for India)	*Charged* ..	*2,637*	*3,000*	*2,400*	....
H-5 Other charges—(Secretary of State for India)	*Charged* ..	....	*1,200*	....	....
Total ..	*Charged* ..	*2,63,109*	*2,80,640*	*2,79,000*	*1,93,600*
	Voted ..	23,444	22,880	35,640	13,760
TOTAL, Charges in England ..		2,86,553	3,03,520	3,14,640	2,07,360

30-PORTS AND PILOTAGE. B-Other Ports.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*1,772*	*4,200*	*4,900*	*4,200*
	Voted ..	186	400	400	400
For rounding ..	*Charged* ..		*—200*	*+100*	*—200*
	Voted ..		+600	+600	+600
	TOTAL ..	1,958	5,000	6,000	5,000
	Charged ..	*1,772*	*4,000*	*5,000*	*4,000*
	Voted ..	186	1,000	1,000	1,000

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	5,100	4,100	23,000	15,650
B-Museums .. .. Voted ..	36-B	98,239	90,700	91,000	91,200
For rounding .. .. Voted ..			+200	....	+150
TOTAL .. Voted ..		1,03,339	95,000	1,14,000	1,07,000

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

Grants-in-aid, Contributions and Donations.

Royal Asiatic Society	4,600	3,600		15,150
Bombay Art Society	500	500		500
TOTAL .. Voted ..	5,100	4,100	23,000	15,650

DETAILED ACCOUNT No. 36-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

Grants-in-aid, Contributions and Donations.

Grant-in-aid to the Historical Museum at Satara	2,339	....		
Grant of annuity to the Parasnis family in perpetuity	2,400	2,400		2,400
Grant-in-aid to the Archæological Museum at Bijapur	1,300	1,300		1,300
Grant-in-aid to the Prince of Wales' Museum of Western India	92,200	85,000		85,000
Grant-in-aid to the Lord Reay Industrial Museum at Poona		2,000		2,500
TOTAL .. Voted ..	98,239	90,700	91,000	91,200

37-EDUCATION.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A Grants to universities	37-A	1,50,436	1,50,400	1,50,400	1,50,400
B Government arts colleges	37-A	9,66,681	8,74,000	8,54,000	9,33,600
C Grants to non-government arts colleges	37-A	1,40,050	2,32,000	2,30,000	2,32,000
D Government professional colleges	37-A	5,31,067	5,49,500	5,28,600	5,30,800
E Grants to non-government professional colleges ..	37-A	....	....	....	....
TOTAL ..		17,88,234	18,05,900	17,63,000	18,46,800
Charged ..		*4,04,575*	*2,98,300*	*2,70,300*	*3,24,300*
Voted ..		13,83,659	15,07,600	14,92,700	15,22,500
B-SECONDARY.					
F Government secondary schools	37-B	8,28,065	8,28,800	7,34,800	7,53,600
G Direct grants to non-government secondary schools—					
(1) Anglo-indian and European communities	37-B	4,39,874	4,40,000	4,45,000	4,52,700
(2) Other communities	37-B	10,74,821	10,95,600	11,98,400	11,88,500
H Grants to local bodies for secondary education	37-B	69,197	67,800	67,800	78,700
TOTAL .. Voted ..		24,11,957	24,32,200	24,46,000	24,73,500
C-PRIMARY.					
I Government primary schools	37-C	9,126	9,400	9,400	9,300
J Direct grants to non-government primary schools.. ..	37-C	4,17,925	9,71,100	7,21,100	7,77,000
K Grants to local bodies for primary education	37-C	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
K-1 Special Development Programme	37-C	....	5,00,000	5,00,000	3,09,000
TOTAL ..		1,26,41,763	1,37,81,000	1,30,95,000	1,28,64,200
Charged ..		....	....	....	....
Voted ..		1,26,41,763	1,37,81,000	1,30,95,000	1,28,64,200

37-EDUCATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L GOVERNMENT SPECIAL SCHOOLS	37-D	6,72,389	9,90,500	8,65,500	10,55,900
M DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		18,255	18,200	18,200	18,400
(2) OTHER COMMUNITIES		1,03,063	2,05,100	3,47,000	2,12,000
M-1-SPECIAL DEVELOPMENT PROGRAMME		....	....	....	1,91,000
N GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION		2,728	8,400	8,300	5,700
TOTAL ..		7,96,435	12,22,200	12,39,000	14,83,000
Charged ..		....	....	....	....
Voted ..		7,96,435	12,22,200	12,39,000	14,83,000
E-GENERAL.					
O DIRECTION	37-E	1,67,168	1,70,800	1,70,000	1,58,700
P INSPECTION—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		15,056	23,900	8,000	12,800
(2) OTHER COMMUNITIES		5,96,407	8,28,700	7,83,000	8,61,300
Q SCHOLARSHIPS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		17,997	19,000	18,000	18,700
(2) OTHER COMMUNITIES		3,25,886	4,05,600	4,06,000	4,05,900
R MISCELLANEOUS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		5,704	4,300	4,000	4,400
(2) OTHER COMMUNITIES		1,98,575	1,93,300	2,05,000	2,08,400
LUMP PROVISION FOR NEW SCHEMES OF EDUCATIONAL EXPANSION AND IMPROVEMENT		....	....	....	....
TOTAL ..		13,26,793	16,45,600	15,94,000	16,70,200
Charged ..		*70,569*	*83,000*	*89,000*	*74,300*
Voted ..		12,56,224	15,62,600	15,05,000	15,95,900
F-CHARGES IN ENGLAND.					
S CHARGE IN ENGLAND—HIGH COMMISSIONERS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..	37-F	....	....	....	....
Voted ..		7,125	7,240	15,640	....
(2) OTHER COMMUNITIES .. .. *Charged* ..		*43,552*	*50,200*	*40,920*	*12,360*
Voted ..		47,690	47,160	33,880	13,880
TOTAL ..		98,367	1,04,600	90,440	26,240
Charged ..		*43,552*	*50,200*	*40,920*	*12,360*
Voted ..		54,815	54,400	49,520	13,880
T LOSS OR GAIN BY EXCHANGE—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..		....	....	....	....
Voted ..		46	....	54	....
(2) OTHER COMMUNITIES .. .. *Charged* ..		*285*	....	*143*	....
Voted ..		317	....	118	....
TOTAL ..		648	....	315	....
Charged ..		*285*	....	*143*	....
Voted ..		363	....	172	....
For rounding .. *Charged* ..		....	*+500*	*—363*	+40
Voted ..		....	....	+608	+20
GRAND TOTAL ..		1,90,64,197	2,09,92,000	2,02,28,000	2,03,64,000
Charged ..		*5,18,982*	*4,32,000*	*4,00,000*	*4,11,000*
Voted ..		1,85,45,215	2,05,60,000	1,98,28,000	1,99,53,000

DETAILED ACCOUNT No. 37A. EDUCATION. University.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.						
A-(1) Grants to Universities—						
Recurring grant—Bombay University .. *Charged* ..				....		....
Recurring grant—Bombay University .. Voted ..				1,17,000		1,17,000
Recurring grant— Do. .. .. Voted ..				33,400		33,400
Non-recurring grant Do. .. .. Voted ..				....		....
TOTAL ..			1,50,436	1,50,400	1,50,400	1,50,400
Charged ..			*1,17,000*	....	....	....
Voted ..			33,436	1,50,400	1,50,400	1,50,400
B-GOVERNMENT ARTS COLLEGES.						
Summary.						
B-1 Science College			1,99,293	1,89,300	1,90,300	1,89,700
B-2 Other Arts Colleges			7,67,388	6,84,700	6,63,700	7,43,900
TOTAL ..			9,66,681	8,74,000	8,54,000	9,33,600
Charged ..			*1,99,022*	*1,37,400*	*1,31,400*	*1,89,300*
Voted ..			7,67,659	7,36,600	7,22,600	7,44,300
DETAILS.						
B-1 SCIENCE COLLEGE.						
ROYAL INSTITUTE OF SCIENCE, BOMBAY.						
B-1 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	*4*	*4*		*49,800*		*50,500*
Professors and other officers (170—1,500) .. Voted ..	6	6		32,600		35,400
Total .. *Charged* ..			*48,188*	*49,800*	*49,800*	*50,500*
Total .. Voted ..			40,725	32,600	34,600	35,400
B-1 (2) Pay of Establishment—						
Clerks (60—160)	3	3		4,536		4,350
Laboratory assistants (79—115)	5	5		7,320		7,250
Field artists collectors (35—150)	2	2		2,400		2,400
Demonstrators, physical Instructor, assistant lecturers, store keeper and machanic (54—250)	9	10		22,662		21,900
Servants (20—25)	16	15		4,644		4,300
Temporary establishment	11	9		8,438		7,800
Total .. Voted ..			53,280	50,000	48,000	48,000
Carried over ..			1,42,193	1,32,400	1,32,400	1,33,900

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*				
B-1 SCIENCE COLLEGE—concld.				
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld*				
Brought forward ..	1,42,193	1,32,400	1,32,400	1,33,900
B-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. *Charged* ..		*350*		*300*
Voted ..		1,000		1,000
House-rent and other allowances .. .. .. *Charged* ..		*3,150*		*3,000*
Voted ..		5,000		6,100
Total .. *Charged* ..	*3,558*	*3,500*	*3,500*	*3,300*
Voted ..	7,341	6,000	7,000	7,100
B-1 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals		5,900		4,900
Purchase of apparatus and chemicals		20,100		20,250
Telephone charges		250		250
Electric charges		1,500		1,200
Water supply		2,250		1,600
Gas charges		3,200		2,300
Other charges		700		1,000
Non-contract contingencies—				
Rents, rates and taxes		6,914		6,925
Service postage and telegrams		300		300
Reserve at the disposal of the Director of Public Instruction		100		100
Customs duty on imported stores		3,900		4,000
Pay of inferior servants		2,286		2,575
Total .. Voted ..	46,201	47,400	47,400	45,400
TOTAL ..	1,99,293	1,89,300	1,90,300	1,89,700
Charged ..	*51,746*	*53,300*	*53,300*	*53,800*
Voted ..	1,47,547	1,36,000	1,37,000	1,35,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges.						
B-2 (1) Pay of Officers—						
Principals and professors (400—1,750) .. *Charged* ..	8	8		*78,300*		*1,30,500*
Professors and other officers (170—1,200) .. Voted ..	59	59		3,36,000		3,19,000
Director of Kannada Research (250—400) .. Voted ..	1	1		3,000		3,000
Total .. *Charged* ..			*1,01,983*	*78,300*	*74,300*	*1,30,500*
Total .. Voted ..			3,23,413	3,39,000	3,13,000	3,22,000
B-2 (2) Pay of Establishment—						
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)	42	55		96,661		1,08,300
Hostel superintendent (150)	1	1		1,800		1,800
Clerks (30—160)	15	15		17,269		17,300
Laboratory assistants (25—100)	6	7		3,889		4,400
Servants (15—28)	37	37		8,481		8,400
Temporary establishment				32,700		43,100
Total .. *Charged* ..			*258*	....	....	....
Total .. Voted ..			1,59,722	1,60,800	1,70,800	1,83,300
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(ordinary) .. .. *Charged* ..				*800*		*900*
Travelling allowance—(ordinary) .. .. Voted ..				2,950		3,000
House-rent and other allowances .. .. *Charged* ..				*5,000*		*4,100*
House-rent and other allowances .. .. Voted ..				16,350		16,800
Cost of passages under the Superior Civil Services Rules, 1924 ..						
Total .. *Charged* ..			*5,216*	*5,800*	*3,800*	*5,000*
Total .. Voted ..			18,352	19,300	20,300	19,800
Carried over .. *Charged* ..			*1,07,457*	*84,100*	*78,100*	*1,35,500*
Carried over .. Voted ..			5,01,487	5,19,100	5,04,100	5,25,100

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges—contd.						
Brought forward .. *Charged* ..			*1,07,457*	*84,100*	*78,100*	*1,35,500*
Brought forward .. Voted ..			5,01,487	5,19,100	5,04,100	5,25,100
B-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				15,673		15,540
Purchase of apparatus and chemicals				23,441		24,300
Telephone charges				682		675
Electric charges				4,850		5,100
Gas charges				....		1,000
Petrol charges				....		400
Water supply				5,080		5,150
Purchase and repairs of furniture				1,650		1,700
Other charges				4,184		4,930
Non-contract contingencies—						
Rents, rates and taxes				4,339		3,480
Service postage and telegrams				994		965
Other non-contract contingencies				5,100		4,860
Other supplies and services				....		....
Studentship				1,800		1,800
Customs duty on imported stores				2,425		2,500
Maintenance of gas plant at the Gujarat College				1,000		....
Reserve at the disposal of the Director of Public Instruction ..				500		500
Pay of inferior servants				9,782		10,400
Total .. *Charged* ..			*39,819*	....	....	....
Total .. Voted ..			1,18,625	81,500	81,500	83,300
TOTAL ..			7,67,388	6,84,700	6,63,700	7,43,900
Charged ..			*1,47,276*	*84,100*	*78,100*	*1,35,500*
Voted ..			6,20,112	6,00,600	5,85,600	6,08,400

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			R.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants				2,32,000		2,32,000
Non-recurring grants				....		....
TOTAL ..			1,40,050	2,32,000	2,30,000	2,32,000
Charged ..			....	*75,000*	*73,000*	*75,000*
Voted ..			1,40,050	1,57,000	1,57,000	1,57,000
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 Law College			65,414	60,500	63,600	53,000
D-2 College of Engineering, Poona			2,25,177	2,13,800	2,10,800	2,15,400
D-3 Training Colleges for Secondary Teachers			1,01,576	1,26,300	1,16,300	1,31,700
D-4 Sydenham College of Commerce and Economics, Bombay ..			1,38,900	1,48,900	1,37,900	1,30,700
TOTAL ..			5,31,067	5,49,500	5,28,600	5,30,800
Charged ..			*88,553*	*85,900*	*65,900*	*60,000*
Voted ..			4,42,514	4,63,600	4,62,700	4,70,800
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal, professors and Registrar (170—1,250)	11	12		44,800		42,300
Total .. Voted ..			41,733	44,800	48,800	42,300
D-1 (2) Pay of Establishment—						
Clerks (60—160)	4	3		7,672		2,800
Servants (19—24)	5	5		1,468		1,400
Temporary establishment				360		400
Total .. Voted ..			11,609	9,500	5,500	4,600
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				....		....
House-rent and other allowances				400		400
Total .. Voted ..			325	400	500	400
D-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				3,525		3,525
Telephone charges				175		175
Electric charges				625		600
Purchase and repairs of furniture				750		625
Other charges				600		625
Non-contract contingencies—						
Service postage and telegrams				125		150
Total .. Voted ..			11,747	5,800	8,800	5,700
TOTAL .. Voted ..			65,414	60,500	63,600	53,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.			Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.						
D-2 (1) Pay of Officers—						
Principal and professors (400—1,750) .. *Charged* ..	2	2		*14,900*		*15,300*
Professors and other officers (170—1,375) .. Voted ..	14	14		69,200		72,100
Leave salary .. .. .. Voted ..						
Total .. *Charged* ..			*23,266*	*14,900*	*14,900*	*15,300*
Total .. Voted ..			69,931	69,200	68,700	72,100
D-2 (2) Pay of Establishment—						
Teachers and instructors (100—250)	4	4		10,980		11,100
Clerks (25—140)	5	5		5,280		5,260
Curator and laboratory assistants (30—180)	1	1		600		600
Servants (16—20)	9	9		1,922		2,000
Workshop establishment (30—240)	7	7		6,726		8,120
Engineering laboratory establishment (45—215)	5	5		7,508		7,420
Temporary establishment				42,314		40,700
Total .. Voted ..			76,076	75,400	72,700	75,200
D-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary) .. *Charged* ..				*700*		*100*
Travelling allowance .. (ordinary) .. Voted ..				1,250		1,500
House-rent and other allowances .. .. *Charged* ..				....		....
House-rent and other allowances .. .. Voted ..				650		600
Cost of passages under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				....		....
Total .. *Charged* ..			*1,954*	*700*	*700*	*100*
Total .. Voted ..			2,095	1,900	2,000	2,100
D-2 (4) Contingencies—						
Contract contingencies—						
Purchase of apparatus and chemicals				37,772		37,700
Telephone charges				228		230
Electric charges				180		180
Water supply				2,900		2,900
Library charges				1,520		1,520
Other charges				600		600
Non-contract contingencies—						
Rents, rates and taxes				382		380
Service postage and telegrams				492		490
Other supplies and services				3,980		3,170
Customs duty on imported stores				250		170
Reserve at the disposal of the Director of Public Instruction ..				60		60
Pay of inferior servants				3,336		3,200
Total .. Voted ..			51,855	51,700	51,800	50,600
TOTAL ..			2,25,177	2,13,800	2,10,800	2,15,400
Charged ..			*25,220*	*15,600*	15,600	*15,400*
Voted ..			1,99,957	1,98,200	1,95,200	2,00,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 Training Colleges for Secondary Teachers.						
D-3 (1) Pay of Officers—						
Principals .. .. .. *Charged* ..	*1*	*1*		*22,800*		*22,700*
Principals .. .. .. Voted ..	1	1		12,662		14,240
Professors and lecturers (300—900 and 170—650) Voted ..	14	14		45,978		47,500
Special pay to medical officer for medical charge				360		360
Total .. *Charged* ..			*16,763*	*22,800*	*14,800*	*22,700*
Total .. Voted ..			36,948	59,000	56,000	62,100
D-3 (2) Pay of Establishment—						
Clerks (30—80)	4	4		4,397		5,280
Assistant lecturers (70—260)	6	6		10,734		11,900
Teachers under training				4,000		4,000
Servants (14—23)	4	4		969		920
Deduct—Probable savings						
Total .. Voted ..			14,125	20,100	18,100	22,100
D-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) .. *Charged* ..				*150*		*200*
Travelling allowance (Ordinary) .. Voted ..				1,500		600
House-rent and other allowances .. .. *Charged* ..				*950*		*900*
House-rent and other allowances .. .. Voted ..				4,500		4,500
Cost of passages under the Superior Civil Services Rules, 1924 *Charged*.				....		....
Total .. *Charged* ..			*1,012*	*1,100*	*1,100*	*1,100*
Total .. Voted ..			3,918	6,000	5,000	5,100
D-3 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				}		3,200
Purchase of apparatus and chemicals						2,000
Telephone charges						175
Electric charges				7,525		75
Water supply						650
Other charges						1,450
Non-contract contingencies						
Rents, rates and taxes				}		320
Service postage and telegrams				591		340
Other supplies and services				....		....
Stipends to teachers from non-Government schools under training ..				7,000		7,000
Reserve at the disposal of the Director of Public Instruction ..				193		190
Pay of inferior servants				1,991		3,200
Total .. Voted ..			28,810	17,300	21,300	18,600
TOTAL ..			1,01,576	1,26,300	1,16,300	1,31,700
TOTAL .. *Charged* ..			*17,775*	*23,900*	*15,900*	*23,800*
TOTAL .. Voted ..			83,801	1,02,400	1,00,400	1,07,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-4 Sydenham College of Commerce and Economics, Bombay.						
D-4 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	*3*	*3*		*34,628*		*18,900*
Professors, etc. (170—600) .. .. Voted ..	11	13		42,100		47,300
Leave salary .. .. *Charged* ..	..	..		*9,572*		....
Total .. *Charged* ..			*43,011*	*44,200*	*32,200*	*18,900*
Total .. Voted ..			35,905	42,100	44,100	47,300
D-4 (2) Pay of Establishment—						
Assistant and part-time lecturers and instructors	5	7		10,052		8,040
Physical Instructor		1		....		500
Clerks and Librarian (30—175)	5	5		4,980		6,240
Servants (23—24)	4	4		1,580		1,140
Temporary establishment	..	..		3,588		7,280
Total .. Voted ..			15,989	20,200	20,200	23,200
D-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Ordinary) .. *Charged* ..				*500*		*500*
Travelling allowance .. (Ordinary) .. Voted ..				100		150
House-rent and other allowances .. .. *Charged* ..				*1,700*		*1,400*
House-rent and other allowances .. .. Voted ..				6,200		5,950
Total .. *Charged* ..			*2,547*	*2,200*	*2,200*	*1,900*
Total .. Voted ..			3,451	6,300	5,300	6,100
D-4 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,800		1,800
Telephone charges				225		225
Electrical charges				525		525
Water supply				370		370
Purchase and repairs of furniture				500		500
Library charges				1,400		1,400
Other charges				680		680
Non-contract contingencies—						
Rents, rates and taxes				25,066		24,332
Service postage and telegrams				298		300
Pay of inferior servants				3,036		3,168
Total .. Voted ..			37,997	33,900	33,900	33,300
TOTAL ..			1,38,900	1,48,900	1,37,900	1,30,700
Total .. *Charged* ..			*45,558*	*46,400*	*34,400*	*20,800*
Total .. Voted ..			93,342	1,02,500	1,03,500	1,09,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1 Grants-in-aid, Contributions and Donations.						
Recurring grants				....		....
Non-recurring grants				....		....
TOTAL .. Voted ..			....	....	....	....
DETAILED ACCOUNT No. 37B.						
EDUCATION.						
Secondary.						
F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 SECONDARY SCHOOLS FOR BOYS			7,61,784	7,20,700	6,27,700	5,90,700
F-2 SECONDARY SCHOOLS FOR GIRLS			56,786	69,600	87,600	1,04,100
F-3 CHARGES IN CONNECTION WITH EDUCATION IN PHYSICAL CULTURE .			9,495	....	....	....
F-4 VOCATIONAL SCHOOLS			....	38,500	19,500	58,800
TOTAL .. Voted ..			8,28,065	8,28,800	7,34,800	7,53,600
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	19		70,449		71,060
Special pay to medical officer for medical charge				240		240
Leave salary				1,911		....
Total .. Voted ..			81,459	72,600	70,600	71,300
F-1 (2) Pay of Establishment—						
Head masters, assistant masters, teachers and superintendent (30—300)	345	304		5,33,672		4,14,500
Clerks (30—100)	21	20		20,198		16,300
Laboratory assistants (20—30)	14	12		4,815		4,100
Servants (12—21)	66	55		12,990		10,800
Temporary establishment				3,600		4,300
Special pay to medical officer for medical charge				1,560		1,200
Deduct—Probable Savings				—4,135		....
Total .. Voted ..			5,61,920	5,72,700	4,83,700	4,50,200
Carried over ..			6,43,379	6,45,300	5,54,300	5,21,500

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			6,43,379	6,45,300	5,54,300	5,21,500
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { ordinary				3,000		3,100
Do. do. { Fixed				....		....
House-rent and other allowances				10,146		10,200
Allowance for medical inspection of school children				1,054		400
Total .. Voted ..			12,885	14,200	15,200	13,700
F-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				5,919		5,260
Purchase of apparatus and chemicals				2,845		2,450
Telephone charges				235		255
Water supply				3,490		3,573
Purchase and repairs of furniture				3,166		3,027
Boarding charges				1,405		720
Other charges				7,525		6,395
Non-contract contingencies—						
Rents, rates and taxes				11,214		12,400
Service postage and telegrams				1,798		1,420
Other supplies and services						
Reserve at the disposal of the Director of Public Instruction ..				940		900
Pay of inferior servants				22,663		19,100
Voted ..			1,05,520	61,200	58,200	55,500
TOTAL .. Voted ..			7,61,784	7,20,700	6,27,700	5,90,700

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1939-40	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent and head mistresses	2	5		4,200		9,600
Leave salary				....		....
Special pay to medical officer for medical charge				....		....
Total .. Voted ..			3,444	4,200	5,200	9,600
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	36	60		48,644		70,700
Clerks (35)	1	7		720		3,100
Laboratory Hamals	..	1		....		200
Servants (16—18)	9	17		1,524		2,400
Temporary establishment				600		600
Special pay for Medical Officer for Medical charge				....		100
Deduct—Probable savings				—588		....
Total .. Voted ..			44,829	50,900	66,900	77,100
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				215		200
House-rent and other allowances				773		900
Allowance for medical inspection of school children				212		100
Total .. Voted ..			1,070	1,200	1,200	1,200
F-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				335		335
Purchase and repairs of furniture				265		265
Other charges				435		535
Non-contract contingencies—						
Rents, rates and taxes				4,277		4,060
Service postage and telegrams				996		245
Purchase of furniture				5,200		8,480
Reserve at the disposal of the Director of Public Instruction ..				100		100
Pay of inferior servants				1,692		2,180
Total .. Voted ..			7,443	13,300	14,300	16,200
TOTAL .. Voted ..			56,786	69,600	87,600	1,04,100

DETAILED ACCOUNT No. 37-B. 37, EDUCATION. Secondary—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Bedget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-4 (a) VOCATIONAL SCHOOLS.						
F-4 (a)-(1) Pay of Establishment—						
Instructors and Teachers (45—175)	16	9		10,000		8,150
Fieldmen and servants (15—25)	14	4		2,500		750
Total..Voted ..			....	12,500	5,500	8,900
F-4 (a)-(2) Allowances, Honoraria, etc.—						
Travelling Allowance				600		1,000
Allowance for Medical Inspection of school children				....		10
Total..Voted ..			....	600	600	1,100
F-4-(a)-(3) Contingencies—						
Contract contingencies						6,770
Non-contract contingencies—						
Rents, rates and taxes						1,000
Purchase of Equipment						10,480
Aquisition of Land				7,400		17,200
Other Supplies and services						800
Pay of Inferior servants						2,950
Total..Voted ..			....	7,400	7,400	39,200
Total..Voted 4 (*a*) ..			....	20,500	13,500	49,200
F-4-(b) TECHNICAL SCHOOL.						
(*i*) *Mechanical Engineering Department.*						
F-4-(b)-(1) Pay of Establishment—						
Engineering Superintendent. (180—260)	1	1		2,100		2,200
Technical Draftsmen and Workshop establishment (60—130) ..	10	3		3,370		2,100
Servants	..	2		....		300
(*ii*) *Electrical Engineering Department.*						
Electrical Superintendent	1	..		1,800		....
Electrical Workshop establishment	12	..		2,730		....
Total..Voted ..			....	10,000	3,000	4,600
F-4-(b)-(2) Contingencies—						
Contract contingencies				....		1,000
Non-contract contingencies—						
Purchase of Equipment				8,000		4,000
Total..Voted .			....	8,000	3,000	5,000
Total..Voted 4 (*b*) ..			....	18,000	6,000	9,600
TOTAL 4 (*a*) and (*b*)..Voted ..			....	38,500	19,500	58,800

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) Ordinary Grants-in-aid—				
To secondary schools		3,11,020		3,11,000
(b) Special Grants-in-aid—				
For Anglo-Indian and European Education		1,07,340		1,09,300
Grants to soldiers' children		2,500		500
(ii) Non-recurring.				
Building grants		18,000		18,000
Miscellaneous		1,140		1,200
Lamp Provision		....		12,700
Total .. Voted ..	4,39,874	4,40,000	4,45,000	4,52,700
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools		1,90,070		1,40,000
Anglo-Vernacular schools		8,27,790		9,67,500
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants		19,240		23,000
Scheme for provident fund for teachers in recognized Secondary Schools ..		10,000		10,000
Grants for physical education		30,000		20,000
Do. do. (for play grounds and sites)		10,000		10,000
(ii) Non-Recurring.				
Building grants		....		8,000
Grants for apparatus, books and furniture		8,500		10,000
Total .. Voted ..	10,74,821	10,95,600	11,98,400	11,88,500
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools		67,080		77,300
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants		320		1,000
(ii) Non-recurring.				
Grants for apparatus, books, etc.		400		400
Total .. Voted ..	69,197	67,800	67,800	78,700

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.						
DETAILS.						
I-PRIMARY SCHOOLS FOR BOYS.						
I-I (1) Pay of Establishment—						
Head masters, assistant masters, etc. (30—60)	10	10		5,508		5,410
Servants	1	1		180		180
Provident fund contribution				172		170
Special pay to medical officer				240		240
Deduct—Probable savings				....		
Total .. Voted ..			5,941	6,100	6,100	6,000
I-I (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)				50		50
Do. (Fixed)				30		30
Allowance for medical charge				120		120
Total .. Voted ..			98	200	200	200
I-I (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				7		10
Water supply				48		50
Purchase and repairs of furniture				49		10
Other charges				146		180
Non-contract contingencies—						
Rent, rates and taxes				1,200		1,175
Service postage and telegrams				34		100
Pay of inferior servants				1,616		1,575
Total .. Voted ..			3,087	3,100	3,100	3,100
TOTAL .. Voted ..			9,126	9,400	9,400	9,300

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
Grants-in-aid, Contributions and Donations—				
(i) Recurring.				
1. Ordinary grants		19,000		19,000
2. Ordinary grant for physical education		1,000		1,000
3. War and fee grants		1,100		1,000
4. Grants to primary schools by private agencies		9,50,000		7,56,000
(ii) Non-recurring.				
1. Building grants		....		....
2. Grants for apparatus, books and furniture		....		....
TOTAL .. Voted	4,17,925	9,71,100	7,21,100	7,77,000
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to the Bombay Municipality — *Charged*		....		....
Grants to the Bombay Municipality — Voted		8,70,000		9,45,000
Grants to local bodies other than the Bombay Municipality — *Charged*		....		....
Grants to local bodies other than the Bombay Municipality — Voted		1,06,30,000		1,06,10,000
Grants for opening of basic Schools		49,050		73,700
Grants to local bodies for physical education		70,000		70,000
Grants to local bodies for medical inspection of children in primary schools		1,00,000		30,000
Provision for expansion of primary education		5,00,000		....
(ii) Non-recurring.				
Building and equipment grants		30,000		30,000
Grants for opening of basic schools		44,000		10,200
Training of primary teachers deputed for training in agriculture on Government Farms and at the College of Agriculture, Poona.		7,450		....
TOTAL	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
Charged	....	....	....	....
Voted	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
K-1. SPECIAL DEVELOPMENT PROGRAMME.				
Provision for school buildings .. Voted	....	5,00,000	5,00,000	3,09,000

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
L-GOVERNMENT SPECIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
L-1 Training Schools for Boys			2,75,257	5,13,900	4,68,900	5,62,500
L-2 Training Schools for Girls			1,97,940	2,35,800	2,12,800	2,62,000
L-3 Commercial Class in Bombay			5,106	4,800	5,700	5,000
L-4 Jehangir Dinshaw Vakil Commercial School, Broach .			3,101	3,200	3,300	3,400
L-5 School of Art			1,13,865	1,10,200	1,09,200	1,10,800
L-6 Charges in connection with Adult Education			38,314	10,000	....	....
L-7 Training Institute for Physical Education			32,106	33,400	39,400	39,600
L-8 Short term courses in physical education for teachers ..			6,700	69,200	26,200	58,900
L-9 Agricultural Schools			....	....	....	13,700
Lump provision for expansion of the existing Training Institutions .			....	10,000	....	....
TOTAL ..			6,72,389	9,90,500	8,65,500	10,55,900
Charged ..			....	....	....	....
Voted ..			6,72,389	9,90,500	8,65,500	10,55,900
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers—						
Principals (175—800)	4	5		13,140		9,740
Special pay to medical officer for medical charge				660		660
Total .. Voted ..			9,072	13,800	9,800	10,400
L-1 (2) Pay of Establishment—						
Head masters, assistant masters and teachers in Training school (30—300)	83	131		1,23,560		1,80,700
Head masters, assistant masters in Practising schools (35—75) ..	56	62		38,463		41,630
Clerks (30—100)	11	24		9,942		13,200
Servants (15—21)	31	45		5,889		9,120
Temporary establishment				15,211		930
Special pay to medical officer for medical charge				480		960
Provident fund contribution				255		360
Total .. Voted ..			1,61,204	1,93,800	2,06,800	2,46,900
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				120		180
Travelling allowance (ordinary)				3,600		2,260
House-rent and other allowances				3,346		3,700
Stipends to students				2,09,500		2,94,700
Allowance for medical charge				120		240
Allowance for medical inspection of school children				314		120
Lump cut for probable savings				....		—29,500
Total .. Voted ..			67,397	2,17,000	1,67,000	2,41,700
Carried over ..			2,37,673	4,24,600	3,83,600	4,99,000

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			2,37,673	4,24,600	3,83,600	4,99,000
L-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,090		2,000
Purchase of apparatus and chemicals				275		740
Telephone charges				283		190
Electric charges				....		60
Water supply				859		1,120
Purchase and repairs of furniture				900		1,200
Boarding charges				340		860
Gardening charges				530		620
Other charges				4,408		4,510
Non-contract contingencies—						
Rents, rates and taxes				13,076		18,600
Service postage and telegrams				1,040		1,200
Purchase of furniture				8,955		....
Other Non-contract contingencies				8,670		....
Other supplies and services				....		....
Reserve at the disposal of the Director of Public Instruction ..				400		400
Temporary sheds for training centres				25,000		....
Pay of inferior servants				23,474		32,000
Total .. Voted ..			37,584	89,300	85,300	63,500
TOTAL .. Voted ..			2,75,257	5,13,900	4,68,900	5,62,500

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39	Budget Estimate, 1939–40	Revised Estimate, 1939–40	Budget Estimate, 1940–41
			Rs.	Rs.	Rs.	Rs.
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent				....		....
Lady superintendent and assistant lady superintendent (170—770) ..	5	5		23,800		23,900
Special pay to medical officer for medical charge				600		600
Total .. Voted ..			23,496	24,400	23,400	24,500
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	63	58		96,345		82,300
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	41		22,127		23,300
Clerks (30—80)	7	6		4,520		4,500
Servants (15—29)	29	27		5,518		5,300
Temporary establishment				3,350		3,400
Provident fund contribution				220		300
Allowance for medical charge				120		100
Deduct—Probable savings				—1,000		....
Total .. Voted ..			1,14,390	1,31,200	1,12,200	1,19,200
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed				432		240
Travelling allowance { ordinary				600		500
House-rent and other allowances				2,072		2,200
Stipends to students				39,000		92,600
Allowance for medical charge				360		360
Allowance for medical inspection of school children				236		150
Lump cut for probable savings						—10,450
Total .. Voted ..			34,624	42,700	48,700	85,600
Carried over ..			1,72,510	1,98,300	1,84,300	2,29,300

DETAILED ACCOUNT No. 87D. EDUCATION. Special—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,72,510	1,98,300	1,84,300	2,29,300
L-2 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals		825		820
Purchase of apparatus and chemicals		85		85
Telephone charges		64		65
Water supply		530		530
Purchase and repairs of furniture		515		490
Gardening charges		55		110
Rent for motor lorry		2,500		2,760
Other charges		2,876		1,710
Non-contract contingencies—				
Rents, rates and taxes		14,246		14,140
Service postage and telegrams		490		430
Purchase of furniture and tools		5,220		....
Other supplies and services		....		1,780
Reserve at the disposal of the Director of Public Instruction		80		80
Pay of inferior servants		10,014		9,700
Total .. Voted ..	25,430	37,500	28,500	32,700
TOTAL .. Voted ..	1,97,940	2,35,800	2,12,800	2,62,000

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	..	..		....		....
Servants (23)	1	1		264		250
Temporary establishment				4,036		4,150
Total ..Voted ..			4,392	4,300	4,500	4,400
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				200		300
Total ..Voted ..			490	200	700	300
L-3 (3) Contingencies—						
Contract contingencies				150		150
Non-contract contingencies				150		150
Total ..Voted ..			224	300	500	300
Total ..Voted ..			5,106	4,800	5,700	5,000
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Instructors and allowance to a clerk (150—175) ..	..	..		96		100
Servants (16)	1	1		192		190
Temporary Establishment				2,712		2,910
Total ..Voted ..			2,904	3,000	3,100	3,200
L-4 (2) Contingencies—						
Contract contingencies				100		100
Pay of inferior servants				24		30
Non-contract contingencies				76		70
Total ..Voted ..			197	200	200	200
Total ..Voted ..			3,101	3,200	3,300	3,400
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted ..	7	7		34,100		35,500
Total .. Voted ..			36,018	34,100	35,100	35,500
Carried over ..			36,018	34,100	35,100	35,500

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1939-40	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
L-GOVERNMENT SPECIAL SCHOOLS—contd.			Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.						
Brought forward ..			36,018	34,100	35,100	35,500
L-5 (2) Pay of Establishment—						
Teachers and instructors (70—250)	12	21		22,207		20,100
Clerks (40—200)	4	4		4,743		4,900
Studio assistant (150—200)	1	1		2,160		1,700
Servants (20—24)	13	12		3,781		3,400
Work-shop establishment	9	9		11,580		11,400
Temporary establishment				....		....
Deduct—Probable savings				—1,371		....
Total .. Voted ..			41,954	43,100	40,100	41,500
L-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..				440		450
House-rent and other allowances .. .. .. Voted ..				2,920		3,250
Fees to Lecturers in the Architectural classes .. .. Voted ..				9,240		9,200
Cost of passages under the Superior Civil Services Rules, 1924 .. .. *Charged* ..				....		....
Total .. Voted ..			13,807	12,600	13,000	12,900
L-5 (4) Contingencies—						
Contract contingencies—						
Telephone charges				230		230
Electric charges				700		700
Water supply				2,800		2,400
Art Specimens				....		400
Purchase and repairs of furniture				300		300
Library charges				600		600
Gardening charges				300		300
Workshop contingencies				3,912		3,900
Other charges				4,158		4,170
Non-contract contingencies—						
Rents, rates and taxes				1,593		1,550
Service postage and telegrams				225		250
Other non-contract contingencies				700		700
Other supplies and services				1,780		1,700
Pay of inferior servants				3,102		3,700
Total .. Voted ..			22,086	20,400	21,000	20,900
TOTAL .. Voted ..			1,13,865	1,10,200	1,09,200	1,10,800

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-7 TRAINING INSTITUTE FOR PHYSICAL EDUCATION.						
L-7 (1) Pay of officers—						
Principal	1	1		6,100		4,200
Senior Assistant	1	1		....		2,000
Total—Voted			2,774	6,100	6,300	6,200
L-7 (2) Pay of Establishment—						
Assistant to the Principal	..	1		....		1,200
Resident Medical Officer (150)	1	1		1,800		1,800
Junior assistants (45—175)	2	3		3,660		3,700
Clerks (105—140)	1	1		1,020		1,600
Servants (17–18)	2	2		420		400
Total—Voted			9,093	6,900	7,600	8,700
L-7 (3) Allowances, Honoraria, etc.—						
Travelling allowances				500		800
House-rent and Other allowances				1,150		1,450
Stipends to students				2,750		2,250
Stipends to teachers				11,700		11,700
Allowance for medical charge				500		....
Total—Voted			972	16,600	18,600	16,200
L-7 (4) Contingencies—						
Contract contingencies				3,000		5,500
Pay of inferior servants				540		1,800
Non-contract contingencies				260		1,200
Total—Voted			19,267	3,800	6,900	8,500
TOTAL—Voted			32,106	33,400	39,400	39,600

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-8 SHORT TERM COURSES IN PHYSICAL EDUCATION FOR TEACHERS.						
L-8 (1) Pay of Establishment—						
Instructors at Rs. 75 each	50	..		25,874		....
Servants at Rs. 17 each	50	4		6,126		700
Total—Voted ..			....	32,000	3,000	700
L-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				7,000		9,600
House rent and other allowances				....		200
Stipends to Government teachers under training				....		7,000
Total—Voted ..			....	7,000	6,000	16,800
L-8 (3) Contingencies—						
Contract Contengencies— Other charges						400
Non-contract Contingencies— Miscellaneous and office expenses						1,900
Other supplies and services				30,200		38,400
Pay of Inferior servants						700
Total—Voted ..			6,700	30,200	17,200	41,400
TOTAL—Voted ..			6,700	69,200	26,200	58,900
L-9 AGRICULTURAL SCHOOLS.						
L-9 (1) Pay of Establishment—						
Head Masters, Assistant Masters and Engine Driver						6,200
Servants						360
Allowance for Medical charge						240
Total—Voted ..			....	....	....	6,800
L-9 (2) Allowances—						
Travelling Allowance .. .. { Ordinary ..						250
{ Fixed ..						150
Total—Voted ..			....	....	....	400
L-9 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes						388
Service, Postage and telegrams						170
Other supplies and services						5,600
Pay of Inferior Servants						342
Total—Voted ..			....	....	....	6,500
TOTAL .. Voted ..			....	....	....	13,700

DETAILED ACCOUNT No. 37D. EDUCATION. Special Schools—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid—*				
(1) Special schools		2,000		2,200
(2) Training institutions		10,200		10,200
(b) *Special Grants-in-aid—*				
Grants to apprentices' homes		6,000		6,000
TOTAL .. Voted ..	18,255	18,200	18,200	18,400

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—contd.				
(2) Other Communities.				
Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
(A) Grants to Adult education,				
I. Grants to Adult Education Classes.—				
(*a*) Gujarat Division—				
(5 Districts—Ahmedabad, Kaira, Broach, Panch Mahals and Surat) ..		10,000		
(*b*) Maharashtra Division—				
(7 Districts—East Khandesh, West Khandesh, Poona, Satara, Ahmednagar, Sholapur and Nasik)		14,000		
(*c*) Konkan Division—				60,000
(4 Districts—Thana, Bombay Suburban, Ratnagiri and Kolaba)		8,000		
(*d*) Karnatak Division—				
(4 Districts —Belgaum, Bijapur, Dharwar and Kanara)		8,000		
II. Grants to special continuation classes for literate adults of the artisan class in towns and villages to supplement their vocational training		5,000		....
III. Students camps and Training of Registered Worker for campaign against illiteracy ..		13,500		....
IV. Grants for encouragement of publications suitable for adults		5,000		....
V. Adult Education classes conducted by Bombay Adult Education Committee in Bombay and suburbs		....		5,000
VI. Grants to Adult Education Board for Office establishment, travelling allowance to members, etc.		6,500		15,000
(B) Ordinary recurring grants		1,22,350		1,22,000
Grants to gymnasia		10,000		10,000
Reformatories—				
Grants to industrial and reformatory institutions		950*		....
(ii) Non-recurring.				
Grant-in-aid to the Gujarat Vidyapith		1,800		....
TOTAL .. Voted ..	1,03,063	2,05,100	3,47,000	2,12,000

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37D. **EDUCATION.** Special—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
M-1. SPECIAL DEVELOPMENT PROGRAMME.				
Grants to Adult Education Scheme.				
(a) Adult Education Classes to be conducted by the Bombay Adult Education Committee in Bombay and Suburbs	....	....	....	45,000
(b) Grants to Adult Education Classes in the Province according to the rules in force	....	....	....	1,40,000
(c) Scheme for removing illiteracy from Madha Taluka	....	....	....	6,000
TOTAL .. Voted ..	....	....	....	1,91,000
N. GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
Grants-in-aid, Contributions and Donations.				
Recurring grants		400		5,700
Non-recurring grants		8,000		....
TOTAL .. Voted ..	2,728	8,400	8,300	5,700

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
O-DIRECTION.							
O-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	2	2		*63,000*		*54,600*
Assistant Director (320—1,200)	Voted ..	1	1		9,700		9,700
Superintendents (250—650)	.. ..	3	4		16,400		18,300
Total ..	*Charged* ..			*50,775*	*63,000*	*62,000*	*54,600*
	Voted ..			30,921	26,100	29,200	28,000
O-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300) ..	..	48	48		66,380		61,200
Servants (16—29)	.. ..	12	12		2,820		2,800
Total ..	Voted ..			73,352	69,200	64,800	64,000
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*3,100*		*3,000*
	Voted ..				2,900		2,400
Total ..	*Charged* ..			*2,802*	*3,100*	*3,100*	*3,000*
	Voted ..			1,992	2,900	2,900	2,400
O-(4) Contingencies—							
Contract contingencies—							
Telephone charges	..				920		930
Electric charges	..				600		590
Purchase and repairs of furniture	..				200		130
Library charges	..				270		250
Other charges	..				1,010		1,100
Non-contract contingencies—							
Service postage and telegrams	..				3,320		3,520
Pay of inferior servants	.. ..				180		180
Total ..	Voted ..			7,326	6,500	8,000	6,700
TOTAL ..				1,67,168	1,70,800	1,70,000	1,58,700
	Charged ..			*53,577*	*66,100*	*65,100*	*57,600*
	Voted ..			1,13,591	1,04,700	1,04,900	1,01,100

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
P-INSPECTION.						
(1) Anglo-Indian and European Communities.						
P-(1) Pay of Officers—						
Inspector (1,000—50—1,200) .. .. Voted ..	1	1		15,200		6,000
Total .. *Charged* ..			....	....	*800*	....
Total .. Voted ..			8,510	15,200	1,200	6,000
P-(2) Pay of Establishment—						
Clerks at rates varying from Rs. 45 to Rs. 190	4	4		3,756		3,560
Servants at rates varying from Rs. 16 to Rs. 19	2	2		444		440
Total .. Voted ..			4,320	4,200	4,200	4,000
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Voted ..				3,300		3,200
Total .. *Charged* ..			*65*	....	*300*	....
Total .. Voted ..			2,545	3,300	300	3,200
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				55		50
Electric charges				75		90
Water supply				50		50
Purchase and repairs of furniture				30		30
Other charges				140		130
Non-contract contingencies—						
Rent, rates and taxes				77		80
Service postage and telegrams				593		590
Pay of inferior servants				180		180
Total .. Voted ..			1,196	1,200	1,200	1,200
Deduct—Amount recoverable from other Governments			—1,580	....	....	—1,600
TOTAL ..			15,056	23,900	8,000	12,800
TOTAL .. *Charged*			*65*	....	*1,100*	....
TOTAL .. Voted ..			14,991	23,900	6,900	12,800
(2) Other Communities.						
P-(1) Pay of Officers—						
Inspectors and inspectresses (300—1,200) .. *Charged* ..	1	*1*		*14,400*		*14,400*
Inspectors and inspectresses (300—1,200) .. Voted ..	7	8		39,770		43,200
Deputy inspectors and inspectresses (170—900) Voted ..	40	20		64,721		65,500
Administ ative officers .. .. Voted ..	21	20		68,869		73,000
Special Officer for basic education .. .. Voted ..	1	..		3,040		....
Leave salary .. .. .. Voted ..				....		....
Total .. *Charged* ..			*14,400*	*14,400*	*14,400*	*14,400*
Total .. Voted ..			1,56,920	1,76,400	1,87,400	1,81,700
Carried over ..			1,71,320	1,90,800	2,01,800	1,96,100

DETAILED ACCOUNT No. 37E. EDUCATION. General—contd.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
P-INSPECTION—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,71,320	1,90,800	2,01,800	1,96,100
P-(2) Pay of Establishment—						
Administrative officers	15	16		28,100		28,100
Assistant deputy educational inspectors (50—250)	201	225		2,51,074		2,57,600
Assistants in Physical Education for Divisional Inspectors (45—175)	..	8		....		5,900
Clerks (30—200)	108	146		1,26,445		1,14,200
Servants (15—24)	127	284		48,721		51,700
Leave salary				6,000		15,000
Temporary establishment				1,860		1,800
Lump Provision for refixation of pay of Administrative and Inspecting officers taken over from L. A. Authorities	..	..		....		12,000
Total .. Voted ..			3,17,239	4,62,200	4,05,300	4,86,300
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged* ..				*420*		*400*
Travelling allowance .. ordinary .. *Charged* ..				*1,280*		*1,400*
Travelling allowance .. fixed .. Voted ..				1,950		4,800
Travelling allowance .. ordinary .. Voted ..				1,22,356		1,19,000
House-rent and other allowances .. *Charged* ..				....		....
House-rent and other allowances .. Voted ..				6,094		6,600
TOTAL .. *Charged* ..			*2,148*	*1,700*	*1,600*	*1,800*
TOTAL .. Voted ..			72,039	1,30,400	1,20,700	1,30,400
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,993		2,540
Purchase of apparatus and chemicals				26		5
Telephone charges				437		440
Electric charges				1,100		1,095
Water supply				161		260
Purchase and repairs of furniture				2,102		3,100
Carriage of records				6,555		8,050
Other charges				4,106		6,300
Non-contract contingencies—						
Rents, rates and taxes				1,986		3,050
Service postage and telegrams				14,175		15,960
Other non-contract contingencies				4,600		....
Other supplies and services				5,150		4,800
Reserve at the disposal of the Director of Public Instruction ..				156		10
Pay of inferior servants				1,053		1,090
Total .. Voted ..			33,661	43,600	53,600	46,700
TOTAL ..			5,96,407	8,28,700	7,83,000	8,61,300
Charged ..			*16,548*	*16,100*	*16,000*	*16,200*
Voted ..			5,79,859	8,12,600	7,67,000	8,45,100

DETAILED ACCOUNT No. 37E. EDUCATION. Central—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges				6,120		5,800
In secondary schools				2,592		2,600
In special schools				11,048		10,300
Deduct—Probable savings				—760		....
Total ..Voted ..			17,997	19,000	18,000	18,700
(2) Other Communities—						
In arts colleges				66,913		95,300
In professional colleges				33,930		41,100
In secondary schools				1,72,180		2,08,500
In primary schools				27,072		27,000
For Depressed classes				35,000		35,000
In other special schools				....		300
In Indian Military college at Dehra Dun				3,000		3,000
In Sir J. J. School of Art				5,004		5,000
For intermediate and backward classes and Muhammadan girls ..				79,000		13,000
Deduct—Probable savings				—16,499		—22,300
Total ..Voted ..			3,25,886	4,05,600	4,06,000	4,05,900

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
R-MISCELLANEOUS.						
R-(1) Anglo-Indian and European Communities—						
Examination charges—						
(*a*) Allowances, etc.				200		200
(*b*) Contingencies				....		....
Kindergarten and Junior School Certificate Examination				600		600
Drawing and Arts Examinations — *Charged*				....		....
Drawing and Arts Examinations — Voted				230		200
Non-contract contingencies				....		....
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate				2,970		3,100
Travelling allowances — *Charged*				*300*		*300*
TOTAL			5,704	4,300	4,000	4,400
TOTAL — *Charged*			....	*300*	....	*300*
TOTAL — Voted			5,704	4,000	4,000	4,100
R-(2) Other Communities—						
(a) Board of Physical Education						
R-(2) (a)—(1) Pay of Establishment—						
Personal Assistant to the Chairman, Board of Physical Education (45-175)		1		....		700
Clerks (25—80)	2	2		1,168		1,100
Servants (17-22)	2	2		732		400
Total—Voted			935	1,900	2,300	2,200
R-(2) (a)-(2)—Allowances, Honoraria, etc.—						
Travelling allowance				1,100		2,800
House-rent and other allowances				300		500
Total—Voted			1,158	1,400	2,000	3,300
R-(2) (a)—(3) Contingencies—						
Contract contingencies				300		450
Non-contract contingencies—						
Service Postage and telegrams				300		250
Other supplies and Services				14,000		13,900
Pay of Inferior servants				....		300
Total—Voted			1,862	14,600	4,600	14,900
Total—Voted 2 (*a*)			3,955	17,900	8,900	20,400

DETAILED ACCOUNTS, No. 37E. EDUCATION—contd. General—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(b) Board of Secondary Education						
R-2 (b)-(1) Pay of Establishment—						
Temporary Establishment			....	....	....	350
R-2 (b)-(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						1,500
House-rent and other allowances						100
Total ..			....	....	....	1,600
R-2 (b)-(3) Contingencies—						
Contract contingencies						50
Service, Postage and telegrams						200
Total ..			....	....	....	250
Total—(2) (*b*) Voted ..			....	....	....	2,200
(c) Provincial Board for Education in Hindustani						
R-2 (c)-(1) Pay of Establishment			....	....	....	500
R-2 (c)-(2) Allowances, Honoraria, etc—						
Travelling allowance .. .. .. { Ordinary ..						2,500
Fixed ..						200
Total ..			....	....	....	2,700
R-2 (c)-(3) Contingencies—						
Service postage and telegrams						300
Books and Periodicals						250
Purchase of furniture						50
Office Expenses and Miscellaneous						100
Total ..			....	....	....	700
Total—2 (c) Voted ..			....	....	....	3,900

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS—contd.				
(2) Other Communities—contd.				
R-(2)-(d) Other Grants				
EXAMINATION CHARGES .. .. *Charged* ..		*500*		*200*
Voted ..		86,500		88,500
GRANTS FOR THE ENCOURAGEMENTS OF LITERATURE		19,620		20,500
DAKSHINA AND OTHER FELLOWSHIPS		16,680		16,600
DEPARTMENTAL PUBLICATIONS		400		400
GRANT TO THE HINDUSTAN SCOUTS' ASSOCIATION		21,700		14,470
GRANT TO THE BOY SCOUTS' ASSOCIATION (BADEN POWELL)		....		7,230
GRANT TO THE GIRL GUIDES' ASSOCIATION		4,000		4,000
MISCELLANEOUS		1,000		5,000
GRANT-IN-AID TO THE INDIAN INSTITUTE OF SCIENCE, BANGALORE		5,000		5,000
ANNUAL RECURRING GRANT TO THE SHRIMATI NATHIBAI DAMODHAR THAKERSEY INDIAN WOMEN'S UNIVERSITY		5,000		5,000
INDIAN STUDENTS' UNION AND HOSTEL—LONDON		3,000		3,000
GRANT-IN-AID FOR RESEARCH WORK IN GUJARATI LITERATURE		12,000		12,000
Total 2 (d)	1,94,620	1,75,400	1,96,100	1,81,900
TOTAL, 2 ..	1,98,575	1,93,300	2,05,000	2,08,400
Charged ..	*379*	*500*	*6,800*	*200*
Voted ..	1,98,196	1,92,800	1,98,200	2,08,200
S-CHARGES IN ENGLAND.				
Secretary of State for India—				
Leave and deputation pay .. .. .. *Charged* ..		....		....
Voted ..		....		....
TOTAL .. *Charged* ..	....	....	....	....
Voted ..	....	....	....	....
High Commissioner for India—				
Leave and deputation pay—				
(1) Anglo-Indian and European Communities .. .. Voted ..		2,440		....
(2) Other Communities .. .. *Charged* ..		*35,520*		*5,400*
Voted ..		31,160		....
Sterling overseas pay—				
(1) Anglo-Indian and European Communities .. *Charged* ..		....		....
Voted ..		4,800		....
(2) Other Communities .. .. .. *Charged* ..		*14,680*		*6,960*
Voted ..		6,400		6,400
Stores for India .. .. Voted ..		....		....
Other Charges .. .. .. *Charged* ..		....		....
Voted ..		9,600		7,480
Rounding .. *Charged* ..				
Voted ..				
TOTAL	98,367	1,04,600	90,440	26,240
Charged ..	*43,552*	*50,200*	*40,920*	*12,360*
Voted ..	54,815	54,400	49,520	13,880
GRAND TOTAL ..	1,90,64,197	2,09,92,000	2,02,28,000	2,03,64,000
Charged ..	*5,18,982*	*4,32,000*	*4,00,000*	*4,11,000*
Voted ..	1,85,45,215	2,05,60,000	1,98,28,000	1,99,53,000

38-MEDICAL.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A.—Medical establishment .. .. *Charged* ..	38A	*1,47,691*	*1,50,400*	*1,45,900*	*1,99,000*
Voted ..		2,58,153	2,41,100	2,64,400	2,59,900
B.—Hospitals and dispensaries .. .. *Charged* ..	38B	*70,947*	*68,500*	*55,100*	*51,500*
Voted ..		24,33,882	26,72,200	26,25,600	27,83,500
C.—Grants for medical purposes .. .. Voted ..	38C	3,45,643	3,26,200	3,26,200	3,27,800
D.—Medical colleges and schools .. .. *Charged* ..	38D	*58,865*	*42,500*	*56,000*	*60,300*
Voted ..		4,36,943	5,06,700	4,47,000	4,40,200
E.—Mental hospitals .. .. .. *Charged* ..	38E	*24,806*	*27,000*	*26,800*	*27,700*
Voted ..		5,93,189	5,27,200	5,72,100	5,80,400
F.—Special Development Programme .. .. Voted ..	38F	....	....	....	15,000
G.—Chemical examiner .. .. .. Voted ..	38G	45,870	43,100	46,900	47,200
H.—Charges in England .. .. .. *Charged* ..	38H	*1,05,934*	*1,26,640*	*88,840*	*75,240*
Voted ..		10,838	47,320	1,160	9,000
I.—Loss or gain by exchange .. .. *Charged* ..		*638*	....	*308*	....
Voted ..		74	....	4	....
Lump Provision for High Prices due to the War .. Voted ..		....	....	....	1,25,000
For Rounding .. *Charged* ..		....	*—40*	*+52*	*+260*
Voted ..		....	+180	—364	....
TOTAL ..		45,33,473	47,79,000	46,56,000	50,02,000
Charged ..		*4,08,881*	*4,15,000*	*3,73,000*	*4,14,000*
Voted ..		41,24,592	43,64,000	42,83,000	45,88,000

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.				
A-1 Superintendence .. .. .. *Charged* ..	*39,360*	*39,300*	*39,200*	*39,100*
Voted ..	56,186	57,300	58,600	57,700
A 2 District medical officers .. .. *Charged* ..	*1,08,331*	*1,11,100*	*1,06,700*	*1,59,900*
Voted ..	1,13,335	94,200	1,14,900	1,08,300
A-3 Reserve medical subordinates .. .. .. Voted ..	87,312	89,300	89,300	92,700
A-4 All India Medical Council .. .. .. Voted ..	1,320	300	1,600	1,200
TOTAL ..	4,05,844	3,91,500	4,10,300	4,58,900
TOTAL .. *Charged* ..	*1,47,691*	*1,50,400*	*1,45,900*	*1,99,000*
Voted ..	2,58,153	2,41,100	2,64,400	2,59,900

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Surgeon General (3,000) .. .. .. *Charged* ..	1	1		*36,000*		*36,000*
Personal Assistant (500—1,850+*100 S. P.*) .. *Charged* ..	..	..		....		....
(350—850) .. .. Voted ..	1	1		6,500		6,900
Office Superintendent (300—500) .. .. Voted ..	1	1		6,000		6,000
Total .. *Charged* ..			*37,016*	*36,000*	*36,000*	*36,000*
Total .. Voted ..			12,138	12,500	12,800	12,900
A-1 (2) Pay of Establishment—						
Clerks (25—300)	24	24		26,720		27,688
Servants (22—300)	9	9		2,720		2,712
Temporary establishment	..	..		360		300
Total .. Voted ..			28,067	29,800	30,400	30,700
A-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. *Charged* ..				....		....
.. Voted ..				8,000		8,000
Travelling allowance (ordinary) .. .. *Charged* ..				*2,700*		*2,500*
.. Voted ..				1,700		1,700
Total .. *Charged* ..			*2,344*	*2,700*	*1,400*	*2,500*
Total .. Voted ..			8,365	9,700	9,300	9,700
A-1 (4) Contingencies—						
Contract contingencies :						
Telephone charges				1,100		920
Lighting charges				250		250
Advertisement charges				556		250
Books and publications				425		400
Petty supplies				300		300
Purchase of and repairs to furniture				425		236
Non-contract contingencies :						
Service postage and telegrams				2,100		1,900
Pay of inferior servants				144		144
Total .. Voted ..			7,616	5,300	6,100	4,400
A-1 (5) Grants-in-aid, Contributions, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..				*600*	*1,800*	*600*
TOTAL ..			95,546	96,600	97,800	96,800
TOTAL .. *Charged* ..			*39,360*	*39,300*	*39,200*	*39,100*
TOTAL .. Voted ..			56,186	57,300	58,600	57,700

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil Surgeons and other officers (*500—1,850*)+*s.p.* *1 (100)* (300—1,000) *Charged* ..	9	12		*1,01,900*		*1,48,900*
Civil Surgeons and other officers (*500—1,850*)+*s.p.* *1 (100)* (300—1,000) Voted ..	14	12		80,600		95,000
Total .. *Charged* ..			*97,393*	*1,01,900*	*97,500*	*1,48,900*
Total .. Voted ..			98,976	80,600	98,400	95,000
A-2 (2) Pay of Establishment—						
Subordinate Medical Service officer (60—5—170 + s.p. 5) ..	1	1		2,460		1,611
Servants (20—22)	2	2		540		589
Total .. Voted ..			2,899	3,000	2,700	2,200
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*570*		*1,080*
House-rent and other allowances .. .. Voted ..				400		420
Travelling allowance .. .. fixed .. *Charged* ..				*3,000*		*3,000*
Travelling allowance .. .. ordinary .. *Charged* ..				*2,700*		*2,500*
Travelling allowance .. ordinary .. Voted ..				7,000		7,480
Cost of passages granted under the S. C. S. Rules, 1924 *Charged* ..				*1,530*		*4,420*
Total .. *Charged* ..			*10,338*	*7,800*	*7,800*	*11,000*
Total .. Voted ..			8,215	7,400	10,600	7,900
A-2 (4) Contingencies—						
Contract contingencies :						
Telephone charges				360		300
Petty supplies				120		60
Lighting charges				60		60
Washing charges				....		3
Purchase of and repairs to furniture				....		69
Other charges				....		8
Non-contract contingencies :						
Rent, rates and taxes				2,520		2,520
Service postage and telegrams				30		30
Medicines and instruments				....		40
Pay of inferior servants				60		60
Other supplies and services				50		50
Total .. Voted ..			3,245	3,200	3,200	3,200
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. Charged ..			*600*	*1,400*	*1,400*	....
TOTAL ..			2,21,666	2,05,300	2,21,600	2,68,200
Charged ..			*1,08,331*	*1,11,100*	*1,06,700*	*1,59,900*
Voted ..			1,13,335	94,200	1,14,900	1,08,300

DETAILED ACCOUNT No. 38A. MEDICAL. A-Medical Establishment—concld.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay Medical Service Officers (150—450) .. Voted ..	8	8	23,248	18,600	25,100	27,200
A-3 (2) Pay of Establishment—						
Subordinate Medical Service Officers (Rs. 60—7—200), (60-5-170) ..	49	49		66,993		56,366
Probable savings				—8,993		—2,366
Total .. Voted ..			58,044	58,000	56,100	54,000
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				10,200		9,200
Travelling allowance (ordinary)				2,500		2,300
Total .. Voted ..			6,020	12,700	8,100	11,500
TOTAL .. Voted ..			87,312	89,300	89,300	92,700
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council .. Voted ..			1,320	300	1,600	1,200

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Hospitals and Dispensaries—					
B-1 (*a*) Jamsetji Jijibhai Hospital	*Charged* ..	*28,528*	*27,700*	*13,500*	*9,700*
	Voted ..	3,05,846	3,09,000	3,34,500	2,90,500
B-1 (*b*) Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals	Voted ..	46,714	48,500	53,400	57,400
B-1 (*c*) Ophthalmic Hospital	Voted ..	49,939	40,100	40,900	36,700
B-1 (*d*) St. George's Hospital	*Charged* ..	*42,419*	*40,800*	*41,600*	*41,800*
	Voted ..	2,00,814	1,86,500	2,01,900	2,17,200
B-1 (*e*) Gokuldas Tejpal Hospital	Voted ..	1,33,433	1,19,100	1,36,000	1,54,400
B-1 (*f*) Pestonji Cama and Albless Hospitals and Jaffer Suleman Dispensary	Voted ..	1,52,127	1,63,500	1,64,400	1,59,800
B-1 (*g*) Byramjee Jijibhai Hospital for Children ..	Voted ..	37,219	38,500	44,300	36,900
B-1 (*h*) Mahadevi Anandilal Podar Hospital ..	Voted ..	....	....	....	48,100
B-1 (*i*) Sir Curbimbhoy Ebrahim Dental Hospital ..	Voted ..	....	....	....	10,400
Total B-1 ..	*Charged* ..	*70,947*	*68,500*	*55,100*	*51,500*
	Voted ..	9,26,092	9,05,200	9,75,400	10,11,400
B-2 Mofussil Hospitals and Dispensaries	*Charged* ..	....	....	....	....
	Voted ..	11,09,335	10,85,900	11,20,200	10,95,900
B-3 Leper Asylums	Voted ..	11,287	14,700	15,100	14,900
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,57,840	3,52,100	3,55,000	3,41,400
B-5 Other charges	Voted ..	29,328	3,14,300	1,59,900	3,19,900
TOTAL ..		25,04,829	27,40,700	26,80,700	28,35,000
	Charged ..	*70,947*	*68,500*	*55,100*	*51,500*
	Voted ..	24,33,882	26,72,200	26,25,600	27,83,500

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.						
B-1 (a) Pay of Officers—						
Resident Medical Officer (500—1,850) (300—850) .. *Charged* ..	2	1		*26,400*		*9,200*
Voted ..				3,600		....
Bombay Medical Service and other officers (200—450) (200—400) .. .. Voted ..	1	1		2,400		2,100
Total .. *Charged* ..			*27,547*	*26,400*	*12,500*	*9,200*
Voted ..			6,235	6,000	5,200	2,100
B-1 (a) (2) Pay of Establishment—						
Subordinate Medical Service Officer (60—7—200)	1	1		550		2,316
Resident anaesthetists (75)	2	2		1,800		1,800
Superior establishment (23—350)	40	38		35,590		30,048
Inferior establishment (22—30)	148	148		45,060		47,466
Temporary establishment				1,300		....
Leave salary				....		3,670
Total .. Voted ..			84,475	84,300	87,400	85,300
B-1 (a) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*500*		*500*
Voted ..				3,100		3,000
Travelling allowance (ordinary) .. .. *Charged* ..				*200*		....
Voted ..				800		800
Total .. *Charged* ..			*828*	*700*	*400*	*500*
Voted ..			4,593	3,900	4,400	3,800
Carried over .. *Charged* ..			*28,375*	*27,100*	*12,900*	*9,700*
Voted ..			95,303	94,200	97,000	91,200

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. { *Charged* ..			*28,375*	*27,100*	*12,900*	*9,700*
Voted ..			95,303	94,200	97,000	91,200
DETAILS.						
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL—*contd.*						
B-1 (a) (4) Contingencies—						
Contract contingencies :						
Water charges				17,200		17,096
Gas consumption charges				13,800		13,600
Lighting charges				10,000		10,000
Washing charges				6,445		6,020
Telephone charges				665		475
Petty supplies				5,500		5,600
Contingencies for X-ray Department				4,500		6,000
Purchase of and repairs to furniture				3,650		3,000
Purchase of linen and bedding				6,150		5,000
Laboratory expenses				3,500		3,000
Garden charges				....		370
Books and publications				....		25
Advertisement charges				....		300
Clothing to servants				....		850
Purchase of dead-stock, hardware, glassware and aluminium ..				....		200
Other miscellaneous charges				2,670		300
Non-contract contingencies :						
Rent, rates and taxes				4,780		4,600
Service postage and telegrams and other miscellaneous expenses ..				525		350
Supply of drugs for V. D. Clinic				....		1,800
Pay of inferior servants				7,565		8,284
Other supplies and services :						
Diet to patients				55,000		55,000
Medicines and instruments				52,000		52,000
Clothing to patients				3,350		3,300
Drugs for venereal department				1,000		1,000
Equipment for the X-ray department				15,000		....
Customs duty on imported stores				1,500		1,000
Railway fare and subsistence allowance to lunatics				....		130
Total .. Voted ..			2,10,543	2,14,800	2,37,500	1,99,300
B-1 (a) (5) Grants-in-aid, Contribution, etc.—						
Contribution for passage of officers lent by other Governments—						
Passage contribution .. .. .. Charged ..			*153*	*600*	*600*	....
TOTAL ..			3,34,374	3,36,700	3,48,000	3,00,200
Charged ..			*28,528*	*27,700*	*13,500*	*9,700*
Voted ..			3,05,846	3,09,000	3,34,500	2,90,500

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.						
B-1 (*b*) (1) Pay of Officers—						
Resident Medical Officer (200—400) + s. p. (50) .. Voted ..	1	1		3,500		3,600
Total .. Voted ..			3,198	3,500	3,500	3,600
B-1 (b) (2) Pay of Establishment—						
Superior establishment (25—160)	5	6		4,219		3,700
Inferior establishment (22—30)	31	31		9,564		11,000
Leave salary				517		500
Total .. Voted ..			13,539	14,300	15,900	15,200
B-1 (b) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				550		550
Travelling allowance (ordinary)				50		50
Total .. Voted ..			471	600	700	600
B-1 (b) (4) Contingencies—						
Contract contingencies—						
Water charges				2,750		4,250
Gas consumption charges				2,810		4,090
Lighting charges				1,270		1,630
Washing charges				1,600		2,280
Telephone charges				510		420
Petty supplies and other miscellaneous charges				1,000		1,130
Garden charges				....		70
Purchase of and repairs to furniture				400		400
Purchase of linen and bedding				930		810
Advertisement charges				....		20
Clothing to servants				490		220
Non-contract contingencies—						
Rents, rates and taxes				560		710
Service postage and telegrams				40		40
Pay of inferior servants				1,450		1,470
Other supplies and services—						
Medicines and instruments				8,170		10,150
Diet to patients				7,540		9,590
Clothing to patients				580		720
Total .. Voted ..			29,506	30,100	33,300	38,000
TOTAL .. Voted ..			46,714	48,500	53,400	57,400

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Ophthalmic Surgeon (1,000)	1	..		1,200		....
Resident Medical Officer (200—400)	..	1		3,600		2,400
Total .. Voted			14,646	4,800	4,000	2,400
B-1 (c) (2) Pay of Establishment—						
Superior establishment (28—160)	5	5		5,150		4,730
Inferior establishment (23—30)	26	26		8,050		8,070
Total .. Voted			13,764	13,200	14,500	12,800
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				400		300
Travelling allowances (Ordinary)				200		200
Total .. Voted			525	600	500	500
B-1 (c) (4) Contingencies—						
Contract contingencies—						
Water charges				831		1,060
Gas consumption charges				540		540
Lighting charges				1,166		1,100
Washing charges				1,296		1,290
Telephone charges				305		210
Petty supplies				503		500
Purchase of and repairs to furniture				940		720
Purchase of linen and bedding				680		680
Purchase of hardware, glassware and aluminium				500		....
Garden charges				....		70
Books and publications				....		60
Advertisement charges				....		20
Clothing to servants				....		150
Other miscellaneous expenses				516		270
Non-contract contingencies—						
Rent, rates and taxes				289		280
Service postage and telegrams				70		60
Pay of inferior servants				864		900
Other supplies and services—						
Medicines and instruments				5,500		5,500
Diet to patients				7,000		7,000
Clothing to patients				500		590
Total .. Voted			21,004	21,500	21,900	21,000
TOTAL			49,939	40,100	40,900	36,700

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*d*) ST. GEORGE'S HOSPITAL.						
B-1 (d) (1) Pay of Officers—						
Superintendent and Resident Medical Officer Charged (500—2.350 + S. P.)	2	2		*38,900*		*40,600*
B. M. S. Officers (150—700) .. .. Voted	4	4		9,400		12,100
Total .. *Charged*			*40,464*	*38,900*	*39,900*	*40,600*
Total .. Voted			12,694	9,400	12,000	12,100
B-1 (d) (2) Pay of Establishment—						
Superior establishment (24—350)	17	17		22,329		22,800
Inferior establishment (22—77)	72	72		23,260		23,400
Temporary establishment				400		400
Provision for nursing home and association				600		600
Leave salary				611		700
Total—Voted ..			47,184	47,200	49,400	47,900
B-1 (d) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*1,080*		*1,000*
House-rent and other allowances .. .. Voted ..				6,800		6,400
Travelling allowance .. .. .. Voted ..				500		500
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. Charged ..				*220*		*200*
Total .. *Charged* ..			*1,307*	*1,300*	*1,100*	*1,200*
Total .. Voted ..			7,301	7,300	6,900	6,900
B-1 (d) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				13,800		14,000
Water charges				9,000		9,500
Lighting charges				8,000		6,000
Washing charges				4,500		4,500
Telephone charges				350		350
Petty supplies				11,000		13,000
X-ray department contingencies				3,000		3,500
Purchase of and repairs to furniture				3,000		2,000
Laboratory expenses				600		800
Other miscellaneous expenses				1,855		1,720
Non-contract contingencies—						
Rent, rates and taxes				2,023		1,880
Service postage and telegrams				100		100
Pay of inferior servants				2,872		2,850
Other supplies and services—						
Diet to patients				50,000		55,000
Medicines and instruments				10,000		14,000
Clothing to patients				2,500		2,500
Purchase of X-Ray apparatus				....		18,500
Supply of drugs for the V. D. Clinic				....		100
Total—Voted ..			1,33,635	1,22,600	1,33,600	1,50,300
B-1 (d) (5) Grants-in-aid, contribution, etc.—						
Contribution for passage of officers lent by other Governments :—						
Passage contribution .. .. .. Charged ..			*648*	*600*	*600*	
TOTAL ..			2,43,233	2,27,300	2,43,500	2,59,000
Charged ..			*42,419*	*40,800*	*41,600*	*41,800*
Voted ..			2,00,814	1,86,500	2,01,900	2,17,200

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (e) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000+S. P.) ..	2	2		14,100		18,300
Total—Voted ..			18,300	14,100	18,300	18,300
B-1 (e) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200+30 S.P.) (60—5—170+15 S. P.)	5	5		6,200		6,300
Superior establishment (25—300)	17	16		18,596		17,720
Inferior establishment (24—34)	53	57		16,284		17,610
Temporary establishment				1,020		1,070
Total—Voted ..			42,010	42,100	45,400	42,700
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				2,200		2,800
Travelling allowance (ordinary)				100		300
Honoraria				1,200		1,200
Total—Voted ..			5,746	3,500	4,300	4,300
B-1 (e) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				3,000		2,780
Water charges				6,500		6,340
Lighting charges				3,100		3,370
Washing charges				1,800		1,800
Telephone charges				300		300
Petty supplies				1,600		1,650
X-ray department contingencies				4,000		4,300
Laboratory expenses				350		320
Purchase of linen and bedding				1,600		1,500
Garden charges				....		190
Purchase of and repairs to furniture				....		800
Books and publications				....		20
Advertisement charges				....		70
Clothing to servants				....		320
Purchase of dead stock, hardware, glassware and aluminium ..				....		350
Other miscellaneous expenses				2,120		1,010
Non-contract contingencies—						
Rent, rates and taxes				1,325		1,320
Service postage and telegrams				75		80
Pay of inferior servants				3,484		3,790
Other supplies and services—						
Diet to patients				16,030		16,200
Medicines and instruments				11,448		12,800
Clothing to patients				968		1,000
Supply of drugs for V. D. Clinic				....		2,290
Customs duty on imported stores				200		200
Value of and freight on Europe stores				1,500		1,500
Purchase of X-ray apparatus				....		24,800
Total—Voted ..			67,377	59,400	68,000	89,100
TOTAL ..			1,33,433	1,19,100	1,36,000	1,54,400

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	3		18,400		13,800
Total .. Voted ..			18,636	18,400	17,200	13,800
B-1 (f) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—5—170)	1	1		740		....
Superior establishment (28—250)	11	12		10,100		16,300
Inferior establishment (19—30)	43	43		13,090		13,000
Nursing establishment				28,300		28,500
Temporary establishment				970		1,000
Total .. Voted ..			51,790	53,200	55,800	58,800
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				1,900		2,590
Honoraria				2,400		3,210
Total .. Voted ..			5,274	4,300	5,300	5,800
B-1 (f) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				3,754		3,750
Water charges				5,000		5,000
Lighting charges				2,536		2,400
Washing charges				2,700		2,700
Telephone charges				480		390
Petty supplies				2,000		2,440
Garden charges				....		90
Purchase of linen and bedding				7,457		2,000
Nursing establishment contingencies				18,780		18,950
Purchase of and repairs to furniture				500		500
Books and publications				....		100
Advertisement charges				....		50
Clothing to servants				....		200
Purchase of dead-stock hardware, glassware and aluminium ..				....		200
Other miscellaneous expenses				1,873		600
Non-contract contingencies—						
Rent, rates and taxes				1,550		1,550
Service postage and telegrams				20		20
Pay of inferior servants				9,162		9,180
Other supplies and services—						
Diet to patients				17,288		17,130
Medicines and instruments				14,000		13,650
Clothing to patients				500		500
Total .. Voted ..			76,427	87,600	86,100	81,400
TOTAL ..			1,52,127	1,63,500	1,64,400	1,59,800

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (26—100)	6	6		3,790		3,780
Inferior establishment (23—28)	24	24		7,210		7,220
Total .. Voted ..			10,829	11,000	12,200	11,000
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted ..			404	500	500	500
B-1 (g) (3) Contingencies—						
Contract contingencies—						
Gas consumption charges				1,660		1,630
Water charges				1,000		800
Washing charges				1,200		1,220
Lighting charges				840		630
Telephone charges				125		120
Advertisement charges						20
Petty supplies				580		600
Garden charges						70
Purchase of and repairs to furniture				265		300
Purchase of dead-stock, hardware, glassware and aluminium ..						100
Purchase of linen and bedding				680		800
Clothing to servants						150
Other miscellaneous expenses				320		220
Non-contract contingencies—						
Rent, rates and taxes				214		140
Service postage and telegrams				20		20
Pay of inferior servants				1,376		1,370
Other supplies and services—						
Diet to patients				10,500		9,000
Medicines and instruments				7,220		7,210
Clothing to patients				1,000		1,000
Total .. Voted ..			25,986	27,000	31,600	25,400
TOTAL ..			37,219	38,500	44,300	36,900

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	R.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (h) MAHADEVI ANANDILAL PODAR HOSPITAL.						
B-1 (h) (1) Pay of Officers—						
Special pay as Superintendent of Hospital—(50)—Voted			....	....	....	300
Total—Voted ..			....	....	....	300
B-1 (h) (2) Pay of Establishment—						
Registrars (50)		2	....	....	....	600
Superior Establishment (28—3—85) (30)		3	....	....	....	516
Nursing Establishment		8	....	....	....	2,760
Inferior establishment		25	....	....	....	3,124
Total—Voted ..			....	....	....	7,000
B-1 (h) (3) Allowances, Honoraria, etc.—						
House rent and other allowances			....	....	....	1,440
Honoraria to Surgeon, Lady Doctor or Surgeon for maternity and Registrar			....	....	....	2,260
Total—Voted ..			....	....	....	3,700
B-1 (h) (4) Contingencies—						
Non-contract contingencies—						
Purchase of medicines			....	....	....	5,000
Equipment			....	....	....	30,000
Miscellaneous expenses			....	....	....	1,500
Pay of inferior servants			....	....	....	600
Total—Voted ..			....	....	....	37,100
TOTAL—VOTED ..			....	....	....	48,100

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 (i) SIR CURRIMBHOY EBRAHIM DENTAL HOSPITAL.						
B-1 (i) (1) Pay of Establishment—						
Dental mechanic (200)		1	....	....	....	2,400
Nursing establishment		3	....	....	....	1,100
Inferior establishment (23—25)		4	....	....	....	1,200
Total—Voted ..			....	....	....	4,700
B-1 (i) (2) Allowances, Honoraria, etc.—						
House rent and other allowances			....	....	....	1,100
Total—Voted ..			....	....	....	1,100
B-1 (i) (3) Contingencies—						
Contract contingencies—						
Water charges			....	....	....	300
Lighting charges			....	....	....	550
Gas consumption charges			....	....	....	500
Washing charges			....	....	....	50
Petty supplies			....	....	....	100
Purchase of and repairs to furniture			....	....	....	50
Clothing to servants			....	....	....	50
Non-contract contingencies—						
Dental stores and materials			....	....	....	3,000
Total—Voted ..			....	....	....	4,600
TOTAL—VOTED ..			....	....	....	10,400

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women Assistant Surgeons (200—500)	2	2		11,900		8,700
Bombay Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (150—450), S. P. 1 (50)	19	19		79,100		78,900
B. M. S. Officer (200—700)	1	..		6,000		....
Total .. Voted ..			92,494	97,000	88,900	87,600
B-2 (2) Pay of Establishment—						
Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) (60—5—170), S. P. 1 (15) ..	232	243		4,59,308		4,53,200
Superior establishment (17—200)	89	86		67,282		67,300
Inferior establishment (7—36)	424	427		78,400		78,700
Temporary establishment				100		500
Nursing establishment (Poona)				33,310		31,500
Probable savings				—4,300		....
Total .. Voted ..			6,31,738	6,34,100	6,44,900	6,31,200
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				10,930		11,800
Travelling allowance (fixed)				420		400
Travelling allowance (ordinary)				17,990		20,600
Allowances to nursing establishment (Poona)				28,260		28,300
Honoraria				5,400		5,400
Total .. Voted ..			67,375	63,000	68,700	66,500
Carried over .. Voted ..			7,91,607	7,94,100	8,02,500	7,85,300

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.				
Brought forward .. Voted ..	7,91,607	7,94,100	8,02,500	7,85,300
B-2 (4) Contingencies—				
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)—				
Water charges		12,623		13,100
Lighting charges		16,739		16,500
Washing charges		6,578		7,500
Telephone charges		3,783		4,000
Petty supplies		11,492		10,400
X-ray department contingencies		4,526		6,200
Purchase of linen and bedding		7,227		8,400
Purchase of and repairs to furniture		2,232		3,000
Clothing to servants		3,150		3,000
Diet and clothing of police patients		2,410		1,600
Garden charges, and laboratory expenses		....		100
Books and publications		....		400
Advertisement charges		....		300
Purchase of dead-stock, hardware, glass ware, aluminium		....		700
Purchase of crockery		1,024		....
Other miscellaneous charges		9,970		6,100
Non-contract contingencies—				
Payment of fees to the Imperial Serologist		7,000		7,000
Contingencies for upcharakas for village medical aid		7,000		5,500
Rent, rates and taxes		8,521		8,500
Service postage and telegrams		3,220		4,100
Other miscellaneous charges		1,962		1,600
Contingencies for T. B. clinics scheme		2,800		2,800
Pay of inferior servants		15,531		16,700
Other supplies and services—				
Diet to patients		73,700		78,400
Medicines and instruments		77,640		86,000
Clothing to patients		6,372		7,200
Nursing establishment contingencies (Poona)		3,800		3,800
Supply of drugs for V. D. Clinics		....		5,700
Total—Voted ..	3,20,332	2,89,300	3,16,000	3,08,600
B-2 (5) Scholarships	....	2,500		2,000
Total—Voted ..	1,536	2,500	1,800	2,000
B-2 (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—Charges recoverable from the Red Cross Society .. Voted ..	—4,140		....	....
Total, Mofussil Hospitals and Dispensaries .. Voted ..	11,09,335	10,85,900	11,20,300	10,95,900

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940 41,
			Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.						
B-3 (1) Pay of Officers—						
Bombay Medical Service Officer (200) .. .. Voted ..	1	1		2,400	2,200	2,400
B-3 (2) Pay of Establishment—						
Subordinate Medical Service Officers [(60—5—170)+S.P. (15)] S.P. 1 (4)	1	1		1,338		1,299
Superior establishment (20)	1	..		242		....
Inferior establishment (15—20)	2	5		420		1,301
Total—Voted ..			2,236	2,000	2,400	2,600
B-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				364		300
Travelling allowance .. {Fixed ..				136		....
Travelling allowance .. {Ordinary ..				800		800
Total—Voted ..			16	1,300	1,300	1,100
B-3 (4) Contingencies—						
Contract contingencies—						
Purchase of linen and bedding				344		340
Lighting charges				140		140
Petty supplies				125		120
Purchase of and repairs to furniture				110		70
Other miscellaneous charges				52		40
Non-contract contingencies—						
Rent, rates and taxes				137		120
Service postage and telegrams						20
Pay of inferior servants				912		610
Other supplies and services—						
Diet to patients				5,750		5,810
Medicines and instruments				450		400
Clothing to patients				580		530
Total—Voted ..			9,035	8,600	8,800	8,200
B-3 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "29, Police" for the Services of an S. M. S. officer (*Vide* page 198) .. .. Voted ..				+400	+400	+600
TOTAL ..			11,287	14,700	15,100	14,900

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries		1,88,790		1,78,090
Grants-in-aid to other hospitals and dispensaries		1,095		1,095
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency		97,215		97,215
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel		35,000		35,000
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day		30,000		30,000
TOTAL .. Voted ..	3,57,840	3,52,100	3,55,000	3,41,400
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,800		1,800
Subsidies to private medical practitioners		3,600		3,600
Total—Voted ..	275	5,400	5,400	5,400
B-5 (2) Contingencies—				
Non-contract contingencies .. .. .. Voted ..	....	2,400	4,700	2,400
B-5 (3) Grants-in-aid, Contribution, etc.—				
Grant in-aid to the District Local Board for subsidising private medical practitioners		2,63,500		2,63,500
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries		43,000		48,600
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies		....		
Total ..	29,053	3,06,500	1,49,800	3,12,100
TOTAL ..	29,328	3,14,300	1,59,900	3,19,900
DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals ..		2,97,315		2,95,600
Grants to charitable institutions, schemes, etc...		20,342		24,300
Grant to the Bombay Medical Council		8,543		7,900
TOTAL .. Voted ..	3,45,643	3,26,200	3,26,200	3,27,800
DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGES .. .. .. *Charged* ..	*55,763*	*38,900*	*52,800*	*56,700*
Voted ..	2,39,059	2,64,400	2,73,000	3,00,600
D-2 MEDICAL SCHOOLS .. .. .. *Charged* ..	*3,102*	*3,600*	*3,200*	*3,600*
Voted ..	1,97,884	2,42,300	1,74,000	1,39,600
TOTAL ..	4,95,808	5,49,200	5,03,000	5,00,500
Charged ..	*58,865*	*42,500*	*56,000*	*60,300*
Voted ..	4,36,943	5,06,700	4,47,000	4,40,200

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
DETAILS.				Rs.	Rs.	Rs.	Rs.
D-1 MEDICAL COLLEGES.							
A-Grant Medical College.							
D-1-A-(1) Pay of Officers—							
Principal, Grant Medical College and Superintendent, J J Group of Hospitals (*500—1,850+S. P. 250*)	*Charged* ..	*1*	*1*		*13,200*		*27,400*
(300—850+S. P. 250)	Voted ..	1	1		4,200		6,100
Dean, professors and other officers (*500—1,850*) (150—1,000 + S. P.) S. P. 1 (100)	*Charged* ..	*2*	*2*		*23,400*		*25,200*
	Voted ..	9	7		43,500		37,800
TOTAL ..	*Charged* ..			*49,815*	*36,600*	*48,700*	*52,600*
	Voted ..			51,952	47,700	43,300	43,900
D-1-A-(2) Pay of Establishment—							
Superior establishment (25—350)		86	89		52,902		54,700
Inferior establishment (22—30)		39	40		12,208		16,100
Temporary establishment					190		190
Leave salary							1,910
Total—Voted ..				62,660	65,300	70,100	72,900
D-1-A-(3) Allowances, Honoraria, etc.—							
Travelling allowance	Voted ..				250		200
House-rent and other allowances	*Charged* ..				*2,300*		*4,100*
	Voted ..				10,000		9,400
Honoraria	Voted ..				68,850		68,800
TOTAL ..	*Charged* ..			*5,549*	*2,300*	*4,100*	*4,100*
	Voted ..			48,661	79,100	79,300	78,400
D-1-A-(4) Contingencies—							
Contract contingencies—							
Water charges					5,000		9,000
Lighting charges					10,323		14,100
Telephone charges					1,280		700
Books and publications					3,000		3,000
Petty supplies					3,000		5,530
Laboratory expenses					1,650		1,600
Purchase of and repairs to furniture					1,600		2,500
Garden charges					300		460
Washing charges					250		200
Clothing to servants					420		480
Other miscellaneous expenses					670		630
Non-contract contingencies—							
Rent, rates and taxes					2,307		3,400
Service postage and telegrams					450		400
Pay of inferior servants					4,950		4,600
Other supplies and services					500		500
Customs duty on imported stores					6,000		6,000
Value of and freight on Europe stores					22,000		22,000
Total—Voted ..				67,994	63,700	71,500	75,100
D-1-A-(5) Grants-in-aid, contributions and donations—							
Payment to the Bombay Municipality for practical instruction to be given to students	Voted ..			4,600	5,000	5,000	....
Contribution for passage of officers transferred to or from other Government Departments				*399*	....	....	....
D-1-A-(6) Scholarships	Voted ..			3,192	3,600	3,800	3,400
	Charged ..			*55,763*	*38,900*	*52,800*	*56,700*
	Voted ..			2,39,059	2,64,400	2,73,000	2,73,700
Carried over ..	*Charged* ..			*55,763*	*38,900*	*52,800*	*56,700*
	Voted ..			2,39,059	2,64,400	2,73,000	2,73,700

DETAILED ACCOUNT No. 38-B. MEDICAL. D—Medical Colleges and Schools—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..			*55,763*	*38,900*	*52,800*	*56,700*
Brought forward .. Voted ..			2,39,059	2,64,400	2,73,000	2,73,700
D-1 MEDICAL COLLEGES—contd.						
B-Rambilas Anandilal Podar College.						
D-1-B-(1) Pay of Officers—						
Pandit (Ayurvedic Section) (200—40/3—400)		1	....	....	....	1,200
Total—Voted ..			....	....	....	1,200
D-1-B-(2) Pay of Establishment—						
Lecturers (130—10—200) (75)		4	....	....	....	2,770
Demonstrators (50) (100)		3	....	....	....	1,200
Pharmacy Assistant (40—2—68)		1	....	....	....	240
Superior establishment (50—5/2—90)		1	....	....	....	300
Inferior establishment		5	....	....	....	690
Total—Voted ..			....	....	....	5,200
D-1-B-(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	....	350
Honoraria and allowances to Honorary Assistant Lecturers (Ayurvedic Physician), Sanskrit Pandit and Registrar			....	....	....	1,350
Total—Voted ..			....	....	....	1,700
D-1-B-(4) Contingencies—						
Non-contract contingencies—						
Library			....	....	....	300
Equipment			....	....	....	15,000
Purchase of medicines			....	....	....	2,500
Miscellaneous expenses			....	....	....	1,000
Total—Voted ..			....	....	....	18,800
Total, Rambilas Anandilal Podar College ..			....	....	....	26,900
Total ..			2,94,822	3,03,300	3,25,800	3,57,300
TOTAL—Medical Colleges .. *Charged* ..			*55,763*	*38,900*	*52,800*	*56,700*
TOTAL—Medical Colleges .. Voted ..			2,39,059	2,64,400	2,73,000	3,00,600

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.*						
D-2 (1) Pay of Officers—						
Superintendents' allowances 2 (150) .. .. *Charged* ..	..	..		*3,600*		*3,600*
Teachers (150—450) + S. P. 50 .. .. Voted ..	5	5		27,660		25,000
Lecturers (260—700) + S. P. .. .. Voted ..	2	2		14,990		15,200
Registrars and house surgeons (150—400) .. Voted ..	2	2		6,240		
B. M. S. Officer (200—400), S. P. 1 (50) .. Voted ..	1	1		1,210		6,900
Total .. *Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
Total .. Voted ..			46,992	50,100	45,600	47,100
D-2 (2) Pay of Establishment—						
Dental mechanic (200)	1	..		2,200		....
Anæsthetist (50)	1	1		550		600
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170 S. P. (25)] ..	8	8		13,900		14,300
Superior establishment (25—80)	5	5		3,050		2,900
Nursing establishment				550		....
Inferior establishment (15—26)	33	29		7,450		6,100
Total .. Voted ..			22,528	27,700	23,200	23,900
D-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				4,740		3,600
Travelling allowance (ordinary)				650		600
Honoraria and allowances to honorary lecturers				21,110		21,100
Total .. Voted ..			21,103	26,500	20,900	25,300
D-2 (4) Contingencies—						
Contract contingencies—						
Water charges				2,410		1,900
Lighting charges				1,650		1,700
Books and publications and library				1,340		300
Petty supplies				600		520
Purchase of and repairs to furniture				529		450
Laboratory expenses				215		200
Gas consumption charges				600		100
Clothing to servants				144		150
Other miscellaneous expenses				522		500
Non-contract contingencies—						
Rent, rates and taxes				1,534		1,500
Service postage and telegrams				200		150
Other miscellaneous charges						600
Pay of inferior servants				456		1,180
Other supplies and services—						
Medicines and instruments				1,550		1,500
Dental Stores and materials				2,750		....
Purchase of material and stock				4,550		4,500
Equipment for the Sir Currimbhoy Ebrahim Dental School and Hospital				15,900		....
Customs duty on imported stores				400		400
Value of and freight on Europe stores				450		450
Total .. Voted ..			17,981	35,800	48,100	16,100
D-2 (5) Scholarships .. .. Voted ..			1,380	2,200	1,200	2,200
Charged ..			*3,102*	*3,600*	*3,200*	*3,600*
Voted ..			1,09,984	1,42,300	1,39,000	1,14,600
Carried over .. *Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
Carried over .. Voted ..			1,09,984	1,42,300	1,39,000	1,14,600

*Provision for the Sir Currimbhoy Ebrahim Dental School, Bombay, is included here.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-2 Medical Schools—contd.						
Brought forward .. *Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
Brought forward .. Voted ..			1,09,984	1,42,300	1,39,000	1,14,600
D-(2)-A-Ayurvedic and Unani Schools and Hospitals—						
D-(2)-A-(1) Pay of Officers—						
Principals and Superintendents (150)		2		1,800		....
Lecturers and Pandits (60-200)		12		5,800		....
Total—Voted ..			....	7,600	....	....
D-(2)-A-(2) Pay of Establishment—						
Superior establishment (20-55)		8		1,198		....
Nursing establishment (40-120)		12		4,150		....
Inferior establishment (14-20)		36		3,552		....
Total—Voted ..			....	8,900	....	....
D-(2)-A-(3) Contingencies—						
Equipment				19,200		....
Purchase of medicines and diet charges				10,000		....
Other contingencies				3,000		....
Library				1,000		....
Pay of inferior servants				300		....
Total—Voted ..			....	33,500	....	....
D-(2)-A-(4) Scholarships .. .. Total—Voted ..			....	....	....	3,400
D-(2)-A-(5) Grants-in-aid, Contributions, Donations, etc.—						
Grant-in-aid to Ayurvedic and Unani teaching institutions .. Voted ..				50,000	35,000	21,600
Total, Ayurvedic and Unani Schools and Hospitals ..			87,900	1,00,000	35,000	25,000
Total, D. (2) Medical Schools ..			2,00,986	2,45,900	1,77,200	1,43,200
Charged ..			*3,102*	*3,600*	*3,200*	*3,600*
Voted ..			1,97,884	2,42,300	1,74,000	1,39,600

DETAILED ACCOUNT No. 38E.
MEDICAL.
E-Mental Hospitals.

	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
E-MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E (1) Pay of Officers—						
Superintendents and Deputy Superintendents (*500—1,850+S. P.*), *S. P. 1 (250)*, *1 (150)* (150—850+S. P.) S. P. 1 (150) .. .. *Charged* ..	*1*	*1*		*27,000*		*27,700*
.. .. Voted ..	3	3		20,500		16,500
Total .. *Charged* ..			*24,254*	*27,000*	*26,800*	*27,700*
Total .. Voted ..			19,946	20,500	20,400	16,500
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170+S. P. (25)] ..	11	13		15,833		18,120
Superior establishment (15—300)	418	370		1,48,879		1,39,430
Inferior establishment (14—34)	115	102		23,675		22,550
Nursing establishment				662		1,300
Temporary establishment				3,000		16,100
Probable savings				—549		
Total..Voted ..			1,80,198	1,91,500	1,91,200	1,97,500
E (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..				4,900		4,520
Travelling allowance Fixed .. .. Voted ..				700		1,680
Travelling allowance Ordinary .. .. Voted ..				4,000		4,100
Total .. *Charged* ..			*397*	....	....	
Total .. Voted ..			9,181	9,600	9,300	10,300
E (4) Contingencies—						
Contract contingencies—						
Water charges				17,273		16,000
Lighting charges				11,397		11,100
Garden charges				515		2,800
Telephone charges				525		500
Petty supplies				13,432		13,300
Purchase of linen and bedding				4,600		4,100
Clothing to servants				700		3,200
Purchase of and repairs to furniture				300		400
Purchase of hardware, glassware, etc.				4,338		4,700
Installation of a hot water boiler and its contingencies				2,100		
Books and publications						100
Advertisement charges						100
Other miscellaneous expenses				1,940		1,800
Non-contract contingencies—						
Rent, rates and taxes				880		500
Service postage and telegrams				800		1,000
Motor bus charges				1,800		2,200
Pay of inferior servants				14,000		15,600
Other supplies and services—						
Diet to patients				1,90,000		2,26,500
Clothing to patients				28,900		39,400
Medicines and instruments				6,000		6,400
Purchase of material and stock				3,100		3,400
Railway fare and subsistence allowance to cured lunatics ..				1,100		1,100
Discretionary allowance to Superintendents for amusement of lunatics				2,300		2,300
Total..Voted ..			3,84,224	3,06,000	3,51,600	3,56,500
E (5) Grants-in-aid, Contributions, etc.—						
Contribution for passages of officers lent by other Governments—passage contribution .. Charged ..			*155*	....		
E (6) Establishment charges payable to or recoverable from other Governments, Departments, etc. .. Voted.				....		
Deduct—Amount transferred to "47, Miscellaneous Departments" for the services of an S. M. S. Officer at the Yeravda Mental Hospital (vide page 400) .. Voted..			—360	—400	—400	—40
TOTAL ..			6,17,995	5,54,200	5,98,900	6,08,10
Charged ..			*24,806*	*27,000*	*26,800*	*27,70*
Voted ..			5,93,189	5,27,200	5,72,100	5,80,40

DETAILED ACCOUNT No. 38F. MEDICAL. F-Special Development Programme.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F. TOURING MEDICO-CUM-PROPAGANDA UNITS IN THE PARTIALLY EXCLUDED AREAS.						
F-(1) Pay of Establishment—						
Organisers (80)		5	....	....	....	4,800
Inferior establishment		5	....	....	....	1,200
Total .. Voted ..			....	....	....	6,000
F-(2) Contingencies—						
Non-contract contingencies— Medicines			....	....	....	2,500
Gramophone and Records			....	....	....	1,000
Magic lantern and slides			....	....	....	1,500
Hire for 10 carts and drivers			....	....	....	3,000
Miscellaneous expenses			....	....	....	1,000
Total .. Voted ..			....	....	....	9,000
TOTAL .. VOTED ..			....	....	....	15,000

DETAILED ACCOUNT No. 38F. MEDICAL. G-Chemical Examiners.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-CHEMICAL ANALYSER, BOMBAY.						
G (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1		9,550		10,100
Assistant Chemical Examiners (150—600)	2	2		7,250		11,400
Total .. Voted ..			19,405	16,800	20,200	21,500
G (2) Pay of Establishment—						
Superior establishment (40—250)	8	8		12,700		12,700
Servants (15—35)	5	5		1,600		1,500
Leave salary				400		400
Total .. Voted ..			14,705	14,700	15,300	14,600
G (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				1,700		1,500
Total .. Voted ..			1,396	1,700	1,500	1,500
G (4) Contingencies—						
Contract contingencies—						
Lighting charges				400		400
Telephone charges				310		300
Petty supplies				670		600
Books and publications				210		200
Gas consumption charges				820		800
Other miscellaneous expenses				290		200
Non-contract contingencies —						
Service postage and telegrams				250		200
Customs duty on imported stores				950		900
Value of and freight on Europe stores				6,000		6,000
Total .. Voted ..			10,364	9,900	9,900	9,600
TOTAL ..			45,870	43,100	46,900	47,200

DETAILED ACCOUNT No. 38G. MEDICAL. H-Charges in England.			Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-I Leave salaries and deputation pay	Secretary of State for India	*Charged*	*2,065*	....	*7,040*	....
	High Commissioner for India.	*Charged*	*61,184*	*73,200*	*35,280*	*8,560*
		Voted	10,579	38,320	1,080	....
H-II Sterling overseas pay—High Commissioner for India		*Charged*	*42,685*	*53,440*	*46,520*	*66,680*
H-III Stores for India—High Commissioner for India		Voted	259	9,000	80	9,000
		TOTAL	1,16,772	1,73,960	90,000	84,240
		Charged	*1,05,934*	*1,26,640*	*88,840*	*75,240*
		Voted	10,838	47,320	1,160	9,000

39-PUBLIC HEALTH.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT .. .. *Charged* ..	39-A	*73,224*	*53,700*	*53,700*	*52,000*
Voted ..		5,84,132	6,46,200	6,20,200	6,46,000
B. GRANTS FOR PUBLIC HEALTH PURPOSES .. .. Voted ..	39-B	1,05,594	1,23,600	1,35,600	1,47,400
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES .. Voted ..	39-C	1,75,447	1,74,500	1,95,500	1,66,000
D. BACTERIOLOGICAL LABORATORIES .. .. *Charged* ..	39-D	*56,905*	*53,000*	*58,000*	*58,400*
Voted ..		2,77,968	2,88,800	2,88,800	2,87,100
E. PASTEUR INSTITUTES .. .. .. Voted ..	39-E	13,612	9,800	9,800	8,300
F. WORKS .. .. Voted ..	39-F	14,42,921	8,98,200	8,97,200	9,50,500
G. SPECIAL DEVELOPMENT PROGRAMME .. .. Voted ..	39-G	....	8,55,000	8,00,000	8,53,500
H. CHARGES IN ENGLAND .. .. *Charged* ..	39-H	*18,855*	*34,360*	*16,000*	*8,800*
Voted ..		5,490	10,840	7,280	5,160
I. LOSS OR GAIN BY EXCHANGE .. .. .. *Charged* ..		*105*	....	*59*	....
Voted ..		65	....	26	....
....		....			
For rounding .. *Charged* ..			*—60*	*+241*	*—200*
Voted ..		....	+60	+594	+40
TOTAL ..		27,54,318	31,48,000	30,83,000	31,83,000
Charged		*1,49,089*	*1,41,000*	*1,28,000*	*1,19,000*
Voted ..		26,05,229	30,07,000	29,55,000	30,64,000

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.					
A 1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH .. *Charged* ..		*32,156*	*32,600*	*32,600*	*33,000*
Voted ..		1,55,344	1,54,300	1,58,300	1,58,900
A-2. PUBLIC HEALTH LABORATORY, POONA .. *Charged* ..		....	....	....	....
Voted ..		37,447	40,700	40,700	38,500
A-3. BELGAUM VACCINE INSTITUTE .. .. .. Voted ..		67,488	67,600	67,600	66,300
A-4. LOCAL VACCINATION ESTABLISHMENT .. .. Voted ..		1,69,267	1,72,400	1,67,400	1,70,400
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS .. *Charged* ..		*31,235*	*21,100*	*21,100*	*19,000*
Voted ..		84,958	1,00,400	98,400	92,300
A-6. CONSULTING SURVEYOR TO GOVERNMENT .. *Charged* ..		*9,833*	....	....	....
Voted ..		68,947	79,800	77,800	88,700
A-7. PILGRIM CHARGES .. .. Voted ..		681	1,000	1,000	1,000
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION .. Voted ..		....	30,000	9,000	29,900
TOTAL ..		6,57,356	6,99,900	6,73,900	6,98,000
Charged ..		*73,224*	*53,700*	*53,700*	*52,000*
Voted ..		5,84,132	6,46,200	6,20,200	6,46,000

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.						
A-1 (1) Pay of Officers—						
Director of Public Health 1 (2,100—60—2,400) .. *Charged* ..	*1*	*1*		*28,775*		*28,700*
Assistant Directors of Public Health (*Spl. pay of Rs. 120* per mensem)1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) and 1 (450—35—800—40—1200) .. .. *Charged* ..	1	..		*225*		*300*
Voted ..	2	2		29,205		31,900
Personal Assistant to the Director of Public Health (200—20/2—300—20—400) .. .. .. Voted ..	..	1		2,200		2,400
Leave salary .. .. Voted ..				1,195		....
Total .. *Charged* ..			*28,135*	*29,000*	*29,000*	*29,000*
Total .. Voted ..			29,029	32,600	30,600	34,300
A-1 (2) Pay of Establishment—						
Inspectors, vaccinators and clerks (25—260)	73	71		77,868		79,400
Servants (14—22)	46	46		8,520		8,600
Leave salary .. .. Voted ..				512		1,200
Total .. Voted ..			90,610	86,900	90,900	89,200
A-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..				351		360
Travelling allowance .. .. .. ordinary .. *Charged* ..				*3,350*		*3,550*
fixed .. Voted ..				9,660		10,000
ordinary .. Voted ..				8,479		8,980
Honoraria .. .. *Charged* ..				*250*		*450*
Voted ..				500		250
Fees of Governments nominees to the sanitary inspectors' class .. Voted ..				450		450
Grant of studentship .. .. Voted ..				860		860
Total .. *Charged* ..			*4,021*	*3,600*	*3,600*	*4,000*
Total .. Voted ..			20,921	20,300	21,300	20,900
A-1 (4) Contingencies—						
Contract contingencies—						
Carriage of tents and records				995		850
Telephone charges				642		632
Petty supplies				1,163		1,065
Other charges				140		393
Non-contract contingencies—						
Service postage and telegrams				6,000		6,300
Rents, rates and taxes				1,050		1,050
Supplies and services—						
Mewas vaccinator				60		50
Examination charges (sanitary inspectors' class)				50		50
Supplies of medicines				150		160
Payment to Royal Institute of Science, London				3,700		3,500
Reserve at the disposal of the Director of Public Health				350		300
Total .. Voted ..			14,784	14,300	15,300	14,350
A-1 (5) Scholarships—(sanitary inspector's class) .. .. Voted ..			....	200	200	150
TOTAL .. *Charged* ..			*32,156*	*32,600*	*32,600*	*33,000*
TOTAL .. Voted ..			1,55,344	1,54,300	1,58,300	1,58,900

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	1		11,219		9,100
Leave salary .. .. Voted ..				2,181		4,800
Total .. Charged ..			....	....	....	....
Total .. Voted ..			12,800	13,400	13,400	13,900
A-2 (2) Pay of Establishment—						
Clerks, etc. (15-350)	14	11		14,511		14,000
Servants (17-19)	3	6		616		1,500
Probable saving				—127		....
Total ..			15,681	15,000	15,000	15,500
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			984	1,000	1,000	1,000
A-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				192		193
Service postage and telegrams				115		115
Telephone charges				192		192
Books and periodicals				300		200
Other charges				2,061		2,100
Supplies and services—						
Chemicals and apparatus				4,600		4,500
Customs duty on imported stores				940		800
Purchase of Aerogen Gas Plant				2,900		....
Total ..			7,982	11,300	11,300	8,100
TOTAL .. Charged ..			....	....	....	....
TOTAL .. Voted ..			37,447	40,700	40,700	38,500

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,400	14,400	14,400	14,400
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (30—225)	15	15		17,055		16,780
Servants (13—21)	22	22		4,131		4,060
Probable saving				—1,186		—840
Total ..			20,715	20,000	20,000	20,000
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed				700		700
Travelling allowance .. ordinary				1,500		1,700
Total ..			2,498	2,200	2,200	2,400
A-3 (4) Contingencies—						
Contract contingencies—						
Packing charges				800		900
Purchase and repairs to furniture				600		600
Food for calves				2,600		2,500
Purchase of lancets and cases				600		500
Purchase of medicines				500		500
Laboratory expenses				2,000		2,100
Petty supplies				1,600		1,500
Other charges				600		700
Non-contract contingencies—						
Pay of inferior servants				850		1,050
Service postage and telegrams				11,000		9,500
Other charges				450		450
Supplies and services—						
Electric energy				3,000		3,000
Hire of calves				6,000		5,500
Customs duty on imported stores				400		700
Total ..			29,875	31,000	31,000	29,500
TOTAL .. Voted ..			67,488	67,600	67,600	66,300

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
A-4 (1) Pay of Establishment—						
Vaccinators and special pay (14—50)	232	227		1,10,860		1,08,800
Servants (15)	3	3		540		600
Total ..			1,11,246	1,11,400	1,09,400	1,09,400
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				366		300
Travelling and pony allowances (fixed)				32,802		32,800
Travelling allowance (ordinary)				732		800
Total ..			33,682	33,900	33,900	33,900
A-4 (3) Contingencies—Non-contract contingencies			83	100	100	100
A-4 (4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			24,256	27,000	24,000	27,000
TOTAL .. Voted ..			1,69,267	1,72,400	1,67,400	1,70,400

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.						
(a) Consulting Public Health Engineer.						
A-5 (a) (1) Pay of Officers—						
Consulting Public Health Engineer .. .. Charged..	*1*	*1*		*16,500*		*16,500*
Assistant Engineer and Mechanical Assistant .. .. Voted ..	1	2		6,400		6,800
Total .. *Charged* ..			*15,214*	*16,500*	*16,500*	*16,500*
Total .. Voted ..			11,545	6,400	4,800	6,800
A-5 (a) (2) Pay of Establishment—						
Accountant, Clerks, Draftsman and Storekeeper	6	15		20,664		24,000
Servants	5	8		1,836		1,800
Temporary establishment				19,500		15,600
Total—Voted ..		..	22,113	42,000	42,000	41,400
A-5 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..	..	..		*2,400*		*2,100*
Travelling allowance (ordinary) .. .. Voted ..	..	..		2,000		3,800
(fixed) .. .. .. Voted ..	..	..		....		400
Total .. *Charged* ..	..	..	1,565	*2,400*	*2,400*	*2,100*
Total .. Voted ..	..	..	3,828	2,000	2,000	4,200
A-5 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				200		100
Service postage and telegrams				500		1,000
Books and periodicals				150		100
Carriage of records				300		300
Other items				650		1,500
Total—Voted ..	..	..	2,433	1,800	3,000	3,000
A-5 (a) (5 Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..			—19,105	—10,000	—10,000	—20,000
Total—(a) carried over .. *Charged* ..	..	..	*16,779*	*18,900*	*18,900*	*18,600*
Total—(a) carried over .. Voted ..	..	..	20,814	42,200	41,800	35,400

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—contd.						
Total, (a) brought forward .. *Charged* ..			*16,779*	*18,900*	*18,900*	*18,600*
Total, (a) brought forward .. Voted ..			20,814	42,200	42,900	35,400
(b) Poona Water Works Sub-Division.						
A-5 (b) (1) Pay of Officers—						
Executive Engineer .. .. .. *Charged* ..	..	..	*12,375*	....	....	....
Assistant Engineer .. .. .. Voted ..	1	1	1,730	7,100	7,100	7,300
A-5 (b) (2) Pay of Establishment—						
Overseer	..	1		....		2,400
Temporary establishment	..	..		28,000		27,500
Total .. Voted ..	..	..	44,959	28,000	28,000	29,900
A-5 (b) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. {fixed / ordinary} Voted ..				1,200		700
				1,000		1,000
Total .. *Charged* ..	..	..	*1,234*	....	....	....
Total .. Voted ..	..	..	2,070	2,200	1,800	1,700
A-5 (b) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams	..	..		2,200		1,200
Books and periodicals	..	..		50		50
Carriage of records	..	..		400		400
Office expenses and miscellaneous	..	..		250		450
Other items	..	..		1,100		700
Total .. Voted ..	..	..	3,194	4,000	2,800	2,800
TOTAL, (b) .. *Charged* ..	..	..	*13,609*	....	....	....
TOTAL, (b) .. Voted ..	..	..	51,953	41,300	39,700	41,700
Total—(a) & (b) carried over .. *Charged* ..	..	..	*30,388*	*18,900*	*18,900*	*18,600*
Total—(a) & (b) carried over .. Voted ..	..	..	72,767	83,500	81,500	77,100

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.					
Total (*a*) and (*b*) brought forward	*Charged* ..	*30,388*	*18,900*	*18,900*	*18,600*
	Voted ..	72,767	83,500	81,500	77,100
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—					
Establishment charges distributed *pro-rata*	*Charged* ..		*5,000*		*3,000*
	Voted ..		21,000		12,000
Secretariat Charges	Voted ..		3,700		12,900
	Total ..	37,796	29,700	29,700	27,900
	Charged ..	*5,635*	*5,000*	*5,000*	*3,000*
	Voted ..	32,161	24,700	24,700	24,900
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged* ..		*—2,300*		....
	Voted ..		—7,800		—1,500
Supervision charges for Dapuri Sub-Division	*Charged* ..		....		*—2,300*
	Voted ..		....		—7,000
Cost of the Consulting Public Health Engineer and his establishment debitable to "70-Capital Outlay, etc." ..	*Charged* ..		....		*—300*
	Voted ..		....		—1,200
	Total ..	—24,758	—10,600	—10,600	—12,300
	Charged ..	*—4,788*	*—2,300*	*—2,800*	*—2,600*
	Voted ..	—19,970	—7,800	—7,800	—9,700
GRAND TOTAL—Public Health Engineering Establishments ..		1,16,193	1,21,500	1,19,500	1,11,300
	Charged ..	*31,235*	*21,100*	*21,100*	*19,000*
	Voted ..	84,958	1,00,400	98,400	92,300

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.						
A-6 (1) Pay of Officers—						
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250). *Charged*	1	..		....		....
Voted	3	4		36,600		38,700
Total *Charged*			*9,655*	....	....	....
Total Voted			31,998	36,600	36,600	38,700
A-6 (2) Pay of Establishment—						
Surveyors, draftsmen, clerks, etc. (25—350)	27	28		35,868		37,300
Servants (11—20)	12	12		2,752		2,600
Temporary establishment				3,300		6,900
Leave salary				780		....
Total Voted			39,973	42,700	42,700	46,800
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances Voted				1,960		2,000
Travelling allowance—ordinary *Charged*				....		....
Travelling allowance—fixed Voted				2,388		2,600
Travelling allowance—ordinary Voted				3,952		4,000
Total *Charged*			*178*	....	....	....
Total Voted			6,832	8,300	7,300	8,600
A-6 (4) Contingencies—						
Contract contingencies—						
Rents, rates and taxes				1,500		1,500
Carriage of records				200		200
Wages of survey coolies				1,600		1,600
Miscellaneous office expenses				800		800
Non-contract contingencies— Service postage and telegrams				400		400
Supplies and services— Scientific instruments				300		300
Total			5,144	4,800	3,800	4,800
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to "7-Land Revenue" Rs. 9,000. (On account of revision of non-agricultural assessment work Rs. 400; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards etc., Rs. 6,300; and layouts of land, scrutiny of buildings, etc., Rs. 2,300); to "50-Civil Works" Rs. 900 for layout of Government lands at Colaba; and to "80-Bombay Development Scheme" Rs. 300 for work in connection with the Back Bay Scheme			—15,000	—12,600	—12,600	—10,200
TOTAL *Charged*			*9,833*	....	....	
TOTAL Voted			68,947	79,800	77,800	88,700

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) Pay of Establishment—Subordinate medical service officer, 1 (130 and special pay 25 for 4 months)	361	620		640
A-7 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		270		270
Travelling allowance..fixed		60		60
Total ..	283	330		330
A-7 (3) Contingencies—Other supplies and services	37	50		30
TOTAL .. Voted ..	681	1,000	1,000	1,000
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) Pay of Officers—Medical Officer of Health, 1 (300—20—380)	....	3,600	1,500	3,700
A-8 (2) Pay of Establishment—Temporary establishment	....	13,700	2,600	13,700
A-8 (3) Allowances, Honoraria, etc.—Travelling allowance (fixed)	....	2,700	500	2,700
A-8 (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		800		800
Equipment		2,250		2,200
Petty supplies including service postage		1,700		1,800
Other charges		250		....
Supplies and services (Supply of medicines)		5,000		5,000
Total ..	....	10,000	4,400	9,800
TOTAL .. Voted ..	....	30,000	9,000	29,900
DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B-Grants for Public Health purposes.				
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES { N. D.		6,000		5,400
C. D.		1,500		1,300
S. D.		5,300		4,500
SANITARY ASSOCIATIONS, ETC.		4,800		4,800
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS		6,060		6,400
MUNICIPALITIES		69,400		70,000
NASIK SANATORIUM		500		500
BABY WEEK CELEBRATION		5,000		5,000
ANTI-GUINEA WORM COMMITTEE, DHARWAR		300		300
INFANT WELFARE SOCIETY		944		1,000
BOMBAY MOFUSSIL MATERNITY CHILD WELFARE AND HEALTH COUNCIL ..		17,000		22,000
AROGYA MANDAL, POONA		200		200
SHOLAPUR DEVELOPMENT SCHEME		255		300
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT		1,841		2,000
GRANTS-IN-AID TO SHOLAPUR MUNICIPALITY TOWARDS THE COST OF CONSTRUCTION OF SADAR BAZAR NALA SEWER		....		19,000
GRANT-IN-AID TO MEET THE CHARGES ON ACCOUNT OF WATER LEAKING FROM THE SOWAR GATE SETTLING TANKS, POONA		4,500		4,700
TOTAL .. Voted ..	1,05,594	1,23,600	1,35,600	1,47,400

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 EXPENSES IN CONNECTION WITH MALARIA	99,360	88,900	1,04,900	84,000
C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS	76,087	85,600	90,600	82,000
TOTAL .. Voted ..	1,75,447	1,74,500	1,95,500	1,66,000
C-1 Expenses in connection with Malaria.				
C-1 (1) Pay of Establishment—Subordinate medical service officers	16,540	10,000	14,000	10,000
C-1 (2) Allowances, Honoraria, etc.—Travelling allowance .. fixed	5,621	3,000	5,000	3,000
C-1 (3) Contingencies—				
Supplies and services—				
Labour and conveyance charges for medicine chests		900		900
Petty supplies		200		200
Free distribution and cheap sale of "Quinine treatments", and purchase of quinine powder for sale at post offices		70,000		69,900
Supply of new medicine boxes		4,800		....
Total ..	77,199	75,900	85,900	71,000
TOTAL .. Voted ..	99,360	88,900	1,04,900	84,000

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-2 Expenses in connection with other epidemics.	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,800	10,800	10,900
C-2-A (2) Pay of Establishment—Temporary establishment	13,028	12,000	12,000	12,200
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	247	200	200	200
C-2-A (4) Contingencies—				
Non-Contract Contingencies—				
Service postage and telegrams		25		25
Water charges		1,300		1,350
Lighting charges		860		875
Telephone charges		265		275
Stationery		150		75
Supplies and Services—				
Dieting charges		3,000		2,700
Clothing and bedding		800		....
Medicines and instruments		1,300		1,400
Petty supplies		1,300		2,000
Total ..	9,068	9,000	9,000	8,700
Total, C-2-A ..	33,143	32,000	32,000	32,000
C-2-B Other Charges.				
Cynogas operations		11,250		11,200
Inoculation against plague, cholera and other epidemics		27,000		23,600
Expenditure in connection with outbreaks of cholera, etc.		1,150		1,200
Sanitary and medical arrangements at Pandharpur fair		....		....
Sanitary and medical arrangements at the Haripura congress		....		....
Sanitary and medical arrangements at Morwad weekly fairs		....		....
Grants to District Local Board, Kaira, for anti-plague measures in the Borsad Taluka		....		....
Total, C-2-B ..	29,448	39,400	45,400	36,000
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)		6,920		7,300
Servants 10 (14)		1,680		1,700
Total ..	7,197	8,600	8,100	9,000
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	3,797	4,000	4,000	4,000
C-2-C (3) Contingencies—				
Supplies and services—				
Labour and conveyance charges for medicine chests		500		250
Petty supplies		500		500
Supply of medicines		600		250
Total ..	2,502	1,600	1,100	1,000
Total, C-2-C ..	13,496	14,200	13,200	14,000
TOTAL .. Voted ..	76,087	85,600	90,600	82,000

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.							
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: *1 (500—100—1,850+S. P. 250 + O. S. P. 200), 1 (500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (585), 1 (450), 1 (400), 1 (750), 1 (300).	*Charged* ..	2	2	*53,867*	*50,400*	*55,400*	*55,800*
	Voted ..	6	7	27,123	40,700	29,700	34,900
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 100) ..		1	1		3,432		3,500
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		49	52		66,225		68,400
Servants (21—55)		61	61		20,656		21,300
Temporary establishment					500		400
Lump cut (Probable saving)					—513		....
Total ..	Voted ..			80,801	90,300	87,300	93,600
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..				*2,200*		*2,200*
	Voted ..				5,100		4,400
Travelling allowance (ordinary)	*Charged* ..				*400*		*400*
	Voted ..				200		200
Total ..	*Charged* ..			*3,038*	*2,600*	*2,600*	*2,600*
	Voted ..			3,278	5,300	4,300	4,600
D-(4) Contingencies—							
Contract Contingencies—							
Garden charges					200		400
Laboratory expenses					23,600		24,600
Gas and electricity consumption					9,800		10,200
Washing charges					700		650
Freight and packing					7,000		5,400
Petty repairs					1,000		1,000
Purchase and repairs to furniture					2,700		3,000
Books and periodicals					300		300
Telephone charges					360		350
Office expenses and miscellaneous					240		....
Non-contract Contingencies—							
Pay of inferior servants					6,532		6,700
Rates and taxes					9,520		10,000
Service postage and telegrams					2,500		2,500
Other charges					380		400
Supplies and services—							
Apparatus, chemicals and accessories					27,500		30,300
Purchase of sera and vaccines					18,000		11,000
Ampoules for sera and vaccines					13,000		13,000
Other articles for preparation of sera and vaccines					12,968		18,000
Purchase of scientific and technical books and periodicals					3,500		3,500
Equipment for the Pharmacological unit					1,700		1,700
Customs duty on imported stores					11,000		11,000
Total ..				1,66,766	1,52,300	1,67,500	1,54,000
TOTAL ..				3,34,873	3,41,800	3,46,800	3,45,500
	Charged ..			*56,905*	*53,000*	*58,000*	*58,400*
	Voted ..			2,77,968	2,88,800	2,88,800	2,87,100

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900)	10,800	7,500	7,500	5,700
E-1 (2) Pay of Establishment	....	....	....	....
E-1 (3) Allowances, Honoraria, etc.—House rent and other allowances	2,187	1,300	1,300	1,600
Total—E-1 ..	12,987	8,800	8,800	7,300
E-2 Provision for anti-rabic treatment	625	1,000	1,000	1,000
TOTAL .. Voted ..	13,612	9,800	9,800	8,300
DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.				
F.-1 Original Works—				
Providing and laying 3" and 4" new and 4" old C. I. water mains at Juhu in connection with the Suburban Scheme No. 19		10,400		....
Providing 6" and 4" C. I. water mains to the North-East of Jogeshwari Railway Station		15,700		....
Construction of drainage works in the Koregaon Road Estate, Poona		13,000		90,000
Discretionary grant of the Consulting Public Health Engineer		1,000		3,800
Salsette water supply		17,400		14,200
Ratnagiri water supply		....		900
Purchase of chlorinating plant for the Uran water works		1,000		....
Total ..	6,37,224	58,500	60,500	1,08,900
F.-2 Repairs—	7,97,920	8,35,800	8,32,800	8,35,800
F-3 Other charges—				
F-3-(1) Tools and Plant—				
Tools and plant (ordinary)		3,500		4,000
Tools and plant (distributed pro-rata)		1,800		2,000
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"		—1,400		—200
Total ..	5,234	3,900	3,900	5,800
F-3-(2) Suspense	828	....		....
Deduct—English Cost of Stores	....	....		....
Total ..	828	....	....	....
F-3-(3) Travelling allowance to social workers	1,715	....	....	....
TOTAL, F-3 ..	7,777	3,900	3,900	5,800
TOTAL .. Voted ..	14,42,921	8,98,200	8,97,200	9,50,500

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G—Special Development Programme.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(1) VILLAGE WATER SUPPLY.					
Commissioner, Northern Division			3,84,000		8,50,000
Commissioner, Central Division			2,50,000		
Commissioner, Southern Division			2,21,000		
TOTAL	Voted	....	8,55,000	8,00,000	8,50,000
(2) SPECIAL MEASURES AGAINST MALARIA IN THE KANARA DISTRICT.					
Pay of establishment			....		250
Allowances			....		50
Contingencies—					
Labour charges			....		1,050
Disinfectant and laboratory charges			....		2,150
TOTAL	Voted		....		3,500
TOTAL 1 and 2	Voted	....	8,55,000	8,00,000	8,53,500

DETAILED ACCOUNT No. 39-H. PUBLIC HEALTH. H—Charges in England.					
G–1 Leave salaries and deputation pay—High Commissioner for India	*Charged*	*11,037*	*26,760*	*8,720*	....
	Voted	3,690	4,720	....	5,160
G–2 Sterling overseas pay—High Commissioner for India	*Charged*	*7,818*	*7,600*	*7,280*	*8,800*
	Voted	1,800	....	....	....
G–3 Stores for India—High Commissioner for India	Voted	....	....	1,120	....
G–4 Other charges. High Commissioner for India—*Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted	....	6,120	6,160	....
TOTAL		24,345	45,200	23,280	13,960
	Charged	*18,855*	*34,360*	*16,000*	*8,800*
	Voted	5,490	10,840	7,280	5,160

40—AGRICULTURE.		Detailed Account No.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A—DIRECTION	*Charged* ..	40-A	*27,966*	*28,800*	*28,800*	*29,300*
	Voted ..		64,056	63,100	62,800	60,900
B—SUPERINTENDENCE	*Charged* ..	40-B	*46,093*	*21,000*	*21,100*	*18,400*
	Voted ..		71,057	53,300	63,000	51,000
C—SUBORDINATE AND EXPERT STAFF	Voted ..	40-C	2,27,436	61,100	63,000	25,300
D—EXPERIMENTAL FARMS	Voted ..	40-D	1,54,372	1,51,600	1,51,600	1,09,900
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS ..	Voted ..	40-E	1,09,965	53,200	41,000	26,400
F—AGRICULTURAL EXPERIMENTS AND RESEARCH ..	Voted ..	40-F	2,55,011	3,00,100	3,14,000	3,26,000
G—AGRICULTURAL EDUCATION	*Charged* ..	40-G	*30,235*	*35,400*	*30,900*	*35,700*
	Voted ..		3,13,014	3,43,900	3,11,500	2,87,600
H—AGRICULTURAL ENGINEERING	Voted ..	40-H	51,736	51,600	52,600	50,900
I—BORING OPERATIONS	Voted ..	....	97	1,000	1,000	....‡
J—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA	Voted ..	40-J	22,268	23,100	†	†
K—SPECIAL RURAL UPLIFT SCHEMES	Voted ..	40-K	2,977	3,200	†	†
L—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	Voted ..	40-L	61,986	92,000	34,900	72,700
M—OTHER CHARGES	Voted ..	40-M	....	2,500	3,000	....
N—WORKS	Voted ..	40-N	23,773	9,100	13,300	....
O—SPECIAL DEVELOPMENT PROGRAMME	..Voted ..	40-O	....	....	....	1,34,400
P—CHARGES IN ENGLAND	*Charged* ..	40-P	*14,065*	*6,960*	*12,200*	*6,960*
	Voted ..		3,636	5,280	5,400	....
Q—LOSS OR GAIN BY EXCHANGE ..	*Charged* ..	....	*82*	....	*43*	....
	Voted ..		30	....	19	
ROUNDING	*Charged* ..	....	....	*—160*	*—43*	*—360*
	Voted ..		....	—80	—119	—100
	TOTAL ..	....	14,79,855	13,06,000	12,10,000	12,35,000
	Charged ..	....	*1,18,441*	*92,000*	*93,000*	*90,000*
	Voted ..		13,61,414	12,14,000	11,17,000	11,45,000

* With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

† Included under 42, Co-operation" (*vide* pages 345 and 329).

‡ Provided under "Special Development Programme" (*vide* page 317).

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DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.		Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—							
Director (2,000—50—2,250)	*Charged*	*1*	*1*	*24,601*	*25,200*	*25,200*	*25,800*
Personal Assistant (170—15—500)	Voted	1	1	3,534	3,700	3,700	3,900
A-(2) Pay of Establishment—							
Superintendents, Clerks and Auditors (including proficiency allowance) (29—300)		35	35		42,823		42,080
Servants (11—22)		13	13		2,820		2,820
Temporary establishment					1,357		....
	Total			47,726	47,000	47,000	44,900
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged*			*3,365*	*3,600*	*3,600*	*3,500*
	Voted			4,698	4,500	4,500	4,500
A-(4) Contingencies—							
Contract contingencies— Books and periodicals					450		450
Carriage of records					700		700
Purchase and repairs to furniture					....		200
Lighting charges					349		349
Water charges					126		126
Telephone charges					595		365
Other charges					480		210
Non-contract contingencies—							
Service postage and telegrams					4,200		4,200
Office expenses and miscellaneous					1,000		1,000
	Total			8,098	7,900	7,600	7,600
	TOTAL			92,022	91,900	91,600	90,200
Total	*Charged*			*27,966*	*28,800*	*28,800*	*29,300*
	Voted			64,056	63,100	62,800	60,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40 B. AGRICULTURE. B—Superintendence.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Deputy Director of Agriculture (350—50—1,250) .. *Charged* ..	*1*	..		*2,400*		....
Live Stock Expert (350—50—1,250) .. *Charged* ..	*1*	*1*		*15,000*		*15,000*
Deputy Directors of Agriculture. (300—30—900) .. Voted ..	1	2		16,300		21,000
Total .. *Charged* ..			*42,686*	*17,400*	*17,500*	*15,000*
Total .. Voted ..			30,685	16,300	25,300	21,000
B-(2) Pay of Establishment—						
Clerks (25—200)	22	11		20,529		11,310
Servants (14—19)	16	9		3,204		1,790
Temporary Establishment				67		....
Deduct—Saving on account of the Re-organisation Scheme ..				—6,400		....
Total—Voted ..			22,066	17,400	18,200	13,100
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance ordinary .. .. *Charged* ..			*3,407*	*3,600*	*3,600*	*3,400*
Travelling allowance ordinary .. .. Voted ..			9,161	11,000	10,900	7,800
B-(4) Contingencies—						
Contract contingencies—						
Carriage of tents and office records				375		200
Books and periodicals				255		80
Purchase and repairs to office furniture				300		150
Lighting charges				100		....
Electricity charges				....		50
Other charges				275		100
Non-contract contingencies—						
Pay of inferior servants				203		160
Rents, rates and taxes				1,440		590
Office expenses and miscellaneous				1,370		1,200
Service postage and telegrams				4,242		2,570
Supplies and services—						
Purchase of dead stock				40		....
Purchase and installation of 2 conditioning ovens				....		4,000
Total ..			9,145	8,600	8,600	9,100
TOTAL ..			1,17,150	74,300	84,100	69,400
Charged ..			*46,093*	*21,000*	*21,100*	*18,400*
Voted ..			71,057	53,300	63,000	51,000

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-C. 40—AGRICULTURE. C—Subordinate and Expert Staff.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Assistant Live Stock Expert. (170—15—500)	1	1		2,200		2,400
Superintendent of Agriculture. (400)	..	1		....		3,900
Total—Voted ..			16,841	2,200	8,800	6,300
C-(2) Pay of Establishment—						
Graduate and Non-graduate Assistants.. (90—300)	19	5		24,460		10,162
Kamgars. (30—60)	2	..		1,187		....
Engine Driver. (30—60)	1	..		382		....
Clerks. (25—80)	4	..		600		....
Servants. (14—40)	41	..		10,238		....
Temporary Establishment				14,300		7,300
Probable saving				—7,067		—3,462
Total ..			1,70,536	44,100	40,709	14,000
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				1,400		....
Travelling allowance .. .. .. Ordinary ..				13,400		5,000
Total—Voted ..			40,059	14,800	13,500	5,000
Total—Voted ..			2,27,436	61,100	63,000	25,300

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-D. 40, AGRICULTURE. D.—Experimental Farms.	Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Special pay to S. M. S. officers				120		120
Manager and Assistant Manager (35—5/2—60—4—100)	2	..		780		....
Graduate and Non-graduate Assistants (32—300)	31	34		45,580		38,965
Engine Drivers and a Carpenter (30—60)	4	5		2,599		3,105
Clerks and Store-keepers (25—80)	12	11		9,991		9,380
Servants, Dairymen, Mukadams, etc. (13—37)	19	16		4,221		3,910
Probable savings				—5,491		—3,480
Total ..			63,482	57,800	57,800	52,000
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				100		100
Travelling allowance .. .. .. Ordinary ..				2,100		1,700
Total—Voted ..			3,091	2,200	2,200	1,800
D-(3) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				3,166		3,100
Rents, rates and taxes				3,434		3,460
Petty construction and repairs				4,500		3,400
Office expenses and miscellaneous				2,400		1,820
Service postage and telegrams				1,000		800
Supplies and Services—						
Purchase of machinery for agricultural dairy farm				4,000		....
Purchase of dead stock				1,900		1,100
Upkeep of machinery				4,000		2,660
Cultivation charges				35,000		27,920
Purchase and upkeep of livestock				31,925		11,840
Other items				275		....
Total ..			87,799	91,600	91,600	56,100
Total—Voted ..			1,54,372	1,51,600	1,51,600	1,09,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

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DETAILED ACCOUNT No. 40-E. 40, AGRICULTURE. E.—Agricultural demonstration and propaganda including public exhibitions and fairs.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		2,612		500
Rents, rates and taxes		6,518		550
Office expenses and miscellaneous		1,820		350
Service postage and telegrams		4,300		400
Purchase of periodicals		4,200		1,100
Supplies and Services—				
Purchase of dead stock		1,000		....
Upkeep of machinery		500		....
Premium bulls		18,000		18,000
Apparatus and chemicals		400		400
Destruction of wild animals		700		....
Destruction of insect pests		200		....
Cotton transport check stations		2,400		....
Customs duty on imported stores		550		500
Demonstration of control measures against mango-hoppers		3,000		3,000
Spraying parties to control Kaleroga disease to betelnuts		3,000		†
Demonstration of bunding methods		1,000		....
Total—Voted ..	1,05,600	50,200	40,000	24,800
E-(2) Public exhibitions and fairs .. .. Voted ..	4,365	3,000	1,000	1,600
TOTAL—Voted ..	1,09,965	53,200	41,000	26,400

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

† Included under "42—Co-operation" (page 344).

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research.		1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1. Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc.	Voted ..	72,993	78,400	78,600	8,600
F-2. Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	Voted ..	1,58,947	1,90,600	1,86,400	2,01,100
F-3. Scheme for the control of grass-hoppers subsidised from the Sugar Excise Fund	Voted ..	....	....	20,700	16,400
F-4. Other Schemes	Voted ..	5,392	7,600	5,800	7,400
F-5. Agricultural Experiments	Voted ..	17,679	23,500	22,500	13,500
Total ..	Voted ..	2,55,011	3,00,100	3,14,000	3,26,000

DETAILS. F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-1 (1) Pay of Officers—						
Crop Botanist (250—20—750)	1	1		7,254		4,480
Assistant Plant Pathologist (Temporary) (170—10—500) ..	1	1		2,190		2,310
Cotton Breeders—2 (250—20—750); 2 (170—10—500) ..	4	4		19,356		20,310
Total .. Voted ..			28,209	28,800	26,300	27,100
Carried over ..			28,209	28,800	26,300	27,100

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1939–40.	Strength. 1940–41.	1938-39.*	Budget Estimate, 1939–40.	Revised Eseimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			28,209	28,800	26,300	27,100
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.—concld.						
F-1 (2) Pay of Establishment—						
Graduate and Non-graduate Assistants (40—200)	15	21		19,221		27,540
Clerk (30—80)	1	1		840		850
Servants (13-30)	6	8		1,116		1,640
Kamgars (30-60)	..	1		....		490
Temporary establishment				3,823		2,800
Probable saving				—1,700		—520
Total ..			20,772	23,300	24,500	32,800
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. Voted ..			3,433	3,900	3,400	3,200
F-1 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				2,036		2,020
Rents, rates and taxes				2,368		3,100
Petty construction and repairs				1,550		2,010
Office expenses and miscellaneous				2,526		2,530
Service postage and telegrams				510		510
Supplies and Services—						
Purchase of dead stock				....		25
Construction of standard barn at tobacco centre, Nipani ..				1,200		....
Tobacco curing				300		300
Purchase and upkeep of live-stock				260		260
Cultivation charges				4,250		6,345
Apparatus and chemicals				400		400
Rice breeding investigations				7,000		7,000
Total ..			20,579	22,400	22,400	24,500
Total—Voted ..			72,993	78,400	78,600	87,600

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
F-2 (a) (1) Pay of Officers—						
Principal Agricultural Officer. (300—40—900)	1	1		8,988		9,490
Crop Physiologist. (320—40—1200)	1	1		7,994		8,474
Soil Physicist. (320—40—1200)	1	1		8,018		8,498
Leave salary				....		238
Total—Voted ..			23,746	25,000	25,000	26,700
F-2 (a) (2) Pay of Establishment—						
Graduate and non-graduate Assistants. (30—200)	12	12		17,414		18,057
Clerks and Laboratory Assistants. (25—115)	4	4		3,638		3,650
Engine Driver. (60)	1	1		720		720
Servants (13—17)	11	11		2,128		2,173
Leave salary				600		600
Total ..			22,949	24,500	24,000	25,200
F-2 (a) (3) Allowances, Honoraria, etc.						
Travelling allowance—ordinary			2,217	3,000	3,300	3,200
F-2 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,530		1,530
Petty construction and repairs				1,000		1,000
Office expenses and miscellaneous				1,020		1,000
Service postage and telegrams				150		170
Supplies and services—						
Cultivation charges				13,500		15,500
Soil Physics section				5,000		5,000
Crop Physiology section				4,000		4,000
Total ..			25,783	26,200	27,200	28,200
Total (a)—Voted ..			74,695	78,700	79,500	83,300
Carried over ..			74,695	78,700	79,500	83,300

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40, and 1940–41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	74,695	78,700	79,500	83,300
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(b) Dry Farming Research Scheme.				
F-2 (b) (1) Pay of Officers—				
Chief Investigator and Assistant 1 (320—40—1,200); 1 (170—15—500) Voted ..		15,100		15,740
Leave salary		....		160
Total ..	14,143	15,100	15,900	15,900
F-2 (b) (2) Pay of Establishment—				
Temporary establishment		17,722		17,220
Leave salary		478		480
Total ..	16,267	18,200	16,300	17,700
F-2 (b) (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. Fixed ..		2,800		2,500
Ordinary ..		2,500		2,500
Total—Voted ..	2,727	5,300	3,300	5,000
F-2 (b) (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		815		760
Petty construction and repairs		750		750
Pay of inferior servants		1,350		1,350
Office expenses and miscellaneous		560		560
Service postage and telegrams		175		180
Purchase of books		250		250
Supplies and Services—				
Purchase and upkeep of live stock		1,250		1,250
Upkeep and running of machinery		1,300		1,300
Cultivation charges		3,000		3,000
Apparatus and chemicals		7,150		1,400
Total ..	10,450	16,600	10,800	10,800
Total (b)—Voted ..	43,587	55,200	46,300	49,400
Carried over ..	1,18,282	1,33,900	1,25,800	1,32,700

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,18,282	1,33,900	1,25,800	1,32,700
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(c) Cold Storage Research Scheme.				
F-2 (c) (1) Pay of Establishment—				
Temporary establishment	10,239	10,700	10,100	11,200
F-2 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	652	1,000	400	500
F-2 (c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		770		280
Service postage and telegrams		50		50
Supplies and Services—				
Purchase of fruits		100		1,000
Upkeep and running of machinery		3,380		3,370
Apparatus and chemicals		300		3,000
Insulated containers		400		400
Total ..	4,537	5,000	5,000	8,100
Total (c)—Voted ..	15,428	16,700	15,500	19,800
(d) Scheme for investigation into Virus Diseases of Plants.				
F-2 (d) (1) Pay of Officers—				
Assistant Plant Pathologist (170—10—250—15—400—20—500)		3,000		3,100
Assistant Entomologist (170—10—250—15—400—20—500)		2,400		2,500
Total—Voted ..	....	5,400	4,600	5,600
F-2 (d) (2) Pay of Establishment—				
Temporary establishment	....	2,900	2,200	3,600
F-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling Allowance—ordinary	....	2,000	1,600	900
F-2 (d) (4) Contingencies—				
Non-contract contingencies—				
Petty construction and repairs		....		100
Office expenses and miscellaneous		....		100
Cultivation charges		....		100
Supplies and Services—				
Apparatus and chemicals		3,000		2,100
Total ..	114	3,000	2,700	2,400
Total (d)—Voted ..	114	13,300	11,100	12,500
Carried over ..	1,33,824	1,63,900	1,52,400	1,65,000

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40 F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,33,824	1,63,900	1,52,400	1,65,000
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(e) Poultry Research Scheme.				
F-2 (e) (1) Pay of Establishment—				
Temporary establishment	1,570	1,700	1,600	1,700
F-2 (e) (2) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		1,884		1,890
Office expenses and miscellaneous		780		800
Service postage and telegrams		106		100
Supplies and services—				
Purchase and upkeep of live stock		2,430		2,910
Total ..	5,605	5,200	5,900	5,700
Total (e)—voted ..	7,175	6,900	7,500	7,400
(f) Sann Hemp Cultivation Scheme.				
F-2 (f) (1) Pay of Establishment	360	400	400	....
F-2 (f) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	300	300	....
F-2 (f) (3) Contingencies—				
Supplies and Services— ..				
Cultivation charges	824	600	600	....
Total (f)—voted. ..	1,184	1,300	1,300	....
(g) Scheme for Co-operative Experiments on Tobacco in India.				
F-2 (g) (1) Pay of Establishment—				
Temporary establishment	336	400	400	....
F-2 (g) (2) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		180		
Office expenses and miscellaneous		95		
Water supply		175		
Supplies and Services—				
Cultivation charges		750		
Total ..	1,200	1,200	1,200	....
Total (g) voted ..	1,536	1,600	1,600	....
Carried over ..	1,43,719	1,73,700	1,62,800	1,72,400

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,43,719	1,73,700	1,62,800	1,72,400
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(h) Sheep Breeding Scheme.				
F-2 (h) (1) Pay of Establishment—				
Temporary Establishment	1,923	2,000	2,000	2,100
F-2 (h) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	194	200	200	200
F-2 (h) (3) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		777		777
Pay of inferior servants		1,608		1,600
Office expenses and miscellaneous		540		550
Service postage and telegrams		50		30
Water supply		250		243
Supplies and services—				
Purchase and upkeep of live stock		1,075		2,100
Total ..	9,925	4,300	4,300	5,300
Total, (h) Voted ..	12,042	6,500	6,500	7,600
(i) Scheme for Investigation into Striga Attacks on Jowar Crops.				
F-2 (i) (1) Pay of Establishment—				
Temporary Establishment	250	2,600	2,700	2,800
F-2 (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	600	400	500
F-2 (i) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		300		300
Supplies and services—				
Apparatus and chemicals		300		300
Total ..	1,524	600	7,700	600
Total, (i) Voted ..	1,774	3,800	10,800	3,900
(j) Sugarcane Pests Scheme.				
F-2 (j) (1) Pay of Establishment	936	....	2,500	2,000
F-2 (j) (2) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	111	....	500	300
F-2 (j) (3) Contingencies				
Non-contract contingencies—				
Office expenses and miscellaneous		....		40
Service postage and telegrams		....		10
Supplies and services—				
Apparatus and chemicals		....		250
Total ..	365	....	500	300
Total, (j) Voted ..	1,412	....	3,500	2,600
Carried over ..	1,58,947	1,84,000	1,83,600	1,86,500

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,84,000	1,83,600	1,86,500
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(k) Scheme for testing the reactions of wheat to black stem rust of wheat.				
F-2 (k) (1) Pay of Officers—				
1 Assistant Plant Pathologist—(170—10—250—15—400—20—500)	....	2,200	....	1,000
F-2 (k) (2) Pay of establishment—				
Temporary establishment	....	3,100	....	700
F-2 (k) (3) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	....	600	....	300
F-2 (k) (4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		700		450
Service postage and telegrams		....		50
Total ..		700	900	500
Total, (k) Voted ..	....	6,600	900	2,500
Carried over ..	1,58,947	1,90,600	1,84,500	1,89,000

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,90,600	1,84,500	1,89,000
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(l) Milk recording scheme.				
F-2 (l) (1) Contingencies—				
Pay of inferior servants		....		660
Miscellaneous expenses		....		240
Total (l) ..	....	....	900	900
(m) Schemes of Research on the cytology of popaya.				
F-2 (m) (1) Pay of Establishment—				
Temporary establishment	....	....	....	1,200
F-2 (m) (2) Contingencies—				
Supplies and services—				
Purchase of apparatus and chemicals	....	....	....	1,500
Total (m) ..	....	....	....	2,700
(n) Scheme for preparation of a critical monograph on Dry Farming in India.				
F-2(n) (1) Pay of Establishment—				
Temporary establishment	....	....	....	3,100
F-2 (n) (2) Allowances, Honoraria, etc.—				
Travelling allowance—(ordinary)		....		1,500
(Fixed)		....		400
Honorarium		....		500
Total ..	....	....	....	2,400
Carried over ..	1,58,947	1,90,600	1,85,400	1,92,600

* With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,90,600	1,85,400	1,92,600
F-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd. **F-2 (n)—concld.**				
F-2 (n) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses and service postage and telegrams				200
Total ..	....	....		200
Total (n) ..	....	....	....	5,700
(o) Scheme for a Model project for demonstration of Agricultural improvements in Panch Mahal District.				
Establishment charges payable to or recoverable from other Governments Departments, etc.				
Portion of the divisible expenditure transferred from the minor head "Special Development Programme" (page 319)	....	....		+2,800
Total (o) ..	....	....	....	2,800
(p) Definition of Breed characteristics of certain breeds of cattle.				
Contingencies	....	....	1,000	....
Total F-3 Voted ..	1,58,947	1,90,600	1,86,400	2,01,100

DETAILED ACCOUNT No. 40-F. 40-AGRICULTURE. F-Agricultural Experiments and Research.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
F-3. SCHEME FOR THE CONTROL OF GRASS-HOPPERS ON PRAVARA AND GODAVARI CANALS SUBSIDISED BY THE SUGAR EXCISE FUND.	Rs.	Rs.	Rs.	Rs.
F-3 (1) Pay of Establishment—				
Temporary Establishment	....	....	2,700	3,300
F-3 (2) Allowances, Honoraria—				
Travelling Allowance		....		200
Bonus to mukadams		....		500
Total ..	....	....	500	700
F-3 (3) Contingencies—				
Supplies and Services—				
Filter cloth stretchers		....		140
Coal tar		....		700
Crude Oil		....		8,400
Kerosene		....		140
Non-contract Contingencies—				
Tractor ploughing		....		2,500
Miscellaneous expenses		....		520
Total ..	....	....	17,500	12,400
Total, F-3 ..	....	....	20,700	16,400

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments Research—contd.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..				
F-4. OTHER SCHEMES.				
(a) Scheme for conducting crop experiments in the water-logged area of Olpad Taluka of the Surat District.				
F-4 (a) (1) Pay of Establishment—				
Temporary establishment	317	400	400	....
F-4 (a) (2) Contingencies—				
Supplies and Services—				
Cultivation charges	280	200	200	....
Total, (a) Voted ..	597	600	600	....
(b) Scheme for Researches in Apiculture.				
F-4 (b) (1) Pay of Establishment—				
Temporary establishment	2,279	4,400	3,600	3,600
F-4 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	391	800	800	800
F-4 (b) (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		60		80
Office expenses and miscellaneous		172	-	175
Supplies and Services—				
Purchase of bees		48		50
Transport charges		20		20
Construction of apiary, office and store room		1,000		....
Other appliances and furniture		400		....
Spare hives, etc.		100		100
Petty construction and repairs		....		75
Total ..	2,125	1,800	800	500
Total, (b) Voted ..	4,795	7,000	5,200	4,900
Carried over ..	5,392	7,600	5,800	4,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.-Agricultural Experiments and Research—concld.	Accounts, 1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	5,392	7,600	5,800	4,900
F 4. OTHER SCHEMES—concld.				
(c) Scheme for research into and demonstration of methods of control of Koleroga disease of areca nut.				
F-4 (c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
F-4 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	....	....	100
F-4 (c) (3) Contingencies—				
Supplies and services—				
Purchase of 25 sprayers and other articles	....	....	....	700
Non-contract contingencies—				
Other miscellaneous expenses	....	....	....	900
Total ..	....	....	....	1,600
Total (c) .. Voted ..	....	....	....	2,500
TOTAL, F-4 .. Voted ..	5,392	7,600	5,800	7,400

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-G. 40-AGRICULTURE. G.-Agricultural Education.	Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—						
Principal and Professor of Agriculture. (1,250—50—1,500 with special pay of Rs. 150) .. *Charged* ..	*1*	*1*		*19,800*		*19,800*
Horticulturist (350—50—1,250)	*1*	*1*		*13,600*		*14,200*
Voted.						
Professors and Assistant Professors. 4 (250—20—750); 1 (300—20—900); 2 (170—15—500); 1 (200—15—600)	8	8		41,635		41,830
Economic Botanist. (300—30—1,000)	1	1		5,815		6,170
Agricultural Chemist. (300—20—900)	1	1		4,126		4,360
Plant Pathologist. (300—40—900)	1	1		7,731		8,140
Assistant Horticulturist. (170—10—500)	1	1		3,285		....†
Forestry Instructor. (300—20—900 with special pay of Rs. 75) ..	1	1		5,667		5,900
Probable saving				—4,259		—1,400
Total .. *Charged* ..			*28,628*	*33,400*	*28,900*	*34,000*
Total .. Voted ..			67,445	64,000	64,000	65,000
G-(2) Pay of Establishment—						
Subordinate Medical Officer (200), Compounder (25) and special pay (Rs. 15) for medical supervision..	2	2		3,120		2,920
Clerks and store-keeper (30—140)	17	18		15,312		15,840
Graduate and non-graduate assistants. (40—300)	48	48		74,199		72,790
Assistant Master (65)	1	1		780		....
Engine Drivers, gardeners, plant collectors, etc. (30—60) ..	4	8		2,826		3,700
Servants, malis, etc. (10—37)	42	37		10,812		8,460
Contract establishment (16—25)	3	3		744		740
Temporary establishment				9,100		1,700
Probable saving				—4,493		—8,250
Total ..			1,03,528	1,12,400	1,06,200	97,900
Carried over .. *Charged* ..			*28,628*	*33,400*	*28,900*	*34,000*
Carried over .. Voted ..			1,70,973	1,76,400	1,70,200	1,62,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Provided under "42-Co-operation" (page 327).

DETAILED ACCOUNT No. 40-G. 40-AGRICULTURE. G-Agricultural Education—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*28,628*	*33,400*	*28,900*	*34,000*
Brought forward .. Voted ..	1,70,973	1,76,400	1,70,200	1,62,900
G-(3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Ordinary—*charged* ..	....	*2,000*	....	*1,700*
Travelling allowance .. .. .. Fixed—voted ..	....	1,400	....	1,200
Travelling allowance .. .. .. Ordinary—voted ..	....	19,000	....	12,700
Total .. *Charged* ..	*1,607*	*2,000*	*2,000*	*1,700*
Total .. Voted ..	15,998	20,400	16,900	13,900
G-(4) Scholarships		8,800		7,800
Total ..	6,246	8,800	8,800	7,800
G-(5) Contingencies—				
Contract contingencies—				
Books and periodicals		1,865		1,920
Telephone charges		200		200
Purchase of and repairs to furniture		500		500
Other charges		75		....
Non-contract contingencies—				
Pay of inferior servants		4,306		4,070
Rents, rates and taxes		685		310
Office expenses and miscellaneous		5,469		5,600
Service postage and telegrams		1,800		1,800
Water supply		5,600		5,400
Lighting charges		4,000		3,500
Petty construction and repairs		2,800		2,550
Carried over .. *Charged* ..	*30,235*	*35,400*	*30,900*	*35,700*
Carried over .. Voted ..	1,93,217	2,05,600	1,95,900	1,84,600

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G—Agricultural Education—concld.		1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*30,235*	*35,400*	*30,900*	*35,700*
	Voted ..	1,93,217	2,05,600	1,95,900	1,84,600
G-(5) Contingencies—concld.					
Supplies and Services—					
Purchase of dead stock			1,700		1,450
Purchase and upkeep of live stock			24,000		23,100
Customs duty on imported stores			550		400
Upkeep of machinery			5,000		4,500
Destruction of insect pests			100		....
Cultivation charges			44,500		42,950
Boarding charges			1,100		....
Apparatus and chemicals			10,750		10,750
Library equipment			5,100		5,100
Training in bunding methods			26,800		....‡
Prizes			....		300
	Total ..	1,27,530	1,46,900	1,26,500	1,14,400
G-(6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Amount transferred to "10—Forest" on account of Ranger Students' Class for training in Forestry in the Agricultural College (*vide* page 82) voted ..		—7,733	—12,600	—13,400	—11,400
G-(7) Provision for holding training classes for bunding in Gujarat		....	1,500	....	....
G (8) Intensive bunding class at Poona		....	2,500	2,500	†
	TOTAL ..	3,43,249	3,79,300	3,42,400	3,23,300
	Charged ..	*30,235*	*35,400*	*30,900*	*35,700*
	Voted ..	3,13,014	3,43,900	3,11,500	2,87,600

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Provided under "Special Development Programme" (page 318).

‡Included under "42-Co-operation" (page 344).

DETAILED ACCOUNT No. 40-H. 40—AGRICULTURE. H.—Agricultural Engineering.	Strength. 1939-40.	Strength. 1940-41.	1938-39*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers.						
Agricultural Engineer—(320—20—420—30—660—40—900) Voted ..	1	1	7,307	7,700	7,700	7,300
H-(2) Pay of Establishment—						
Workshop establishment (60—250)	3	3		5,520		5,520
Mechanical assistants, draftsmen and tracers (35—250)	5	5		8,802		9,120
Fitters and engine driver (30—130)	7	8		8,226		7,960
Clerks and storekeepers (25—100)	5	5		4,880		4,920
Servants (18—20)	3	3		672		680
Total ..			28,952	28,100	28,100	28,200
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..			4,886	4,700	4,700	4,700
H-(4) Contingencies—						
Contract contingencies—						
Purchase of books				80		95
Purchase and repairs of furniture				155		150
Carriage of records				60		40
Other charges				50		60
Non-contract contingencies—						
Pay of inferior servants				3,700		3,500
Office expenses and miscellaneous				755		700
Service postage and telegrams				500		500
Supplies and Services—						
Purchase of dead stock				1,400		1,455
Upkeep of machinery				4,400		4,200
Total ..			10,591	11,100	12,100	10,700
Total—Voted ..			51,736	51,600	52,600	50,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-J. 40-AGRICULTURE. J-Scheme for the Improvement of Agricultural Marketing† in India.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
J-(1) Pay of Officers—				
Assistant Marketing officers 4 (170—500)	11,725	12,300	....	....
J-(2) Pay of Establishment—				
Temporary establishment	3,406	3,600	....	....
J-(3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary—Voted	5,848	5,600	....	....
J-(4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		900		
Service postage and telegrams		500		
Supplies and Services—				
Purchase of dead stock		200		
Total ..	1,289	1,600	....	....
Total—Voted ..	22,268	23,100	†	†

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

†Included under "42-Co-operation" (*vide* page 345).

DETAILED ACCOUNT NO. 40-K. 40-AGRICULTURE. K-Special Rural Uplift Schemes.†	1938-39.*	Budget Estimate, 1939-40.	Revised estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
K-1. IMPROVEMENT OF POULTRY IN VILLAGES	2,377	2,600	....	....
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS ..	600	600	....	....
Total—voted ..	2,977	3,200	†	†
DETAILS.				
K-1 IMPROVEMENT OF POULTRY IN VILLAGES.				
K-1 (1) Pay of Establishment—				
Temporary establishment	924	1,000	....	....
K-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary .. .. .. Voted ..	558	600	....	....
K-1 (3) Contingencies.				
Non-contract contingencies—				
Office expenses and miscellaneous		40		....
Service postage and telegrams		10		....
Supplies and services—				
Purchase and upkeep of live stock		950		....
Total ..	895	1,000	....	....
Total—voted ..	2,377	2,600	†	†
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS.				
K-2 (1) Grants-in-aid, Contributions, etc.				
Pedigree Egg and Fowl Premia		300		....
Premia for Housing		300		....
Total—voted ..	600	600	†	†

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Included under "42-Cooperation" (*vide* page 329).

DETAILED ACCOUNT No. 40-L. 40-AGRICULTURE. L-Grants-in-aid, Contributions, etc.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Utilization of gaorakshans for improvement of cattle		4,400		6,400
Subsidies to agricultural associations for propaganda		50,000		*
Grants-in-aid to local bodies		940		500
Grants-in-aid towards Jayawant and Gadag No. 1 Cotton Seed distribution Schemes ..		8,900		440
Grants-in-aid towards Jarilla Cotton Seed distribution scheme		7,060		4,860
Subsidy towards Agri-Horticultural Association Western India		2,500		500
Scheme for introduction and extension of B. D. Cotton seed in Broach District ..		2,500		*
Scheme for distribution and extension of cotton of improved varieties in Surat area ..		6,120		*
Scheme for multiplication and supply of Banilla Cotton seed on Deccan Canals ..		9,580		....
Grant-in-aid to the Institute of Agriculture, Animal Husbandry and dairying, Anand ..		....		60,000
Total—Voted ..	61,986	92,000	34,900	72,700

DEVAILED ACCOUNT No. 40-M. 40-AGRICULTURE. M-Other charges.				
Cattle Census .. .. .. Voted ..	....	2,500	3,000	....

DETAILED ACCOUNT No. 40-N. 40-AGRICULTURE. N-Works.				
Construction of quarters at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee	11,289	....	....	....
Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research—				
Sheep-breeding scheme	....	1,100	2,300	....
Investigation into Virus Diseases of plants	12,484	....	600	....
Scheme for testing the reactions of wheat to black stem rust of wheat ..	....	8,000	10,400	....
Total—Voted ..	23,773	9,100	13,300	....

*Included under "42-Co-operation" (*vide* page 323).

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE. O-Special Development Programme.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
(a) RICE BREEDING SUB-STATION, VADGAON.				
O-(a)-1 Pay of Establishment—				
Temporary establishment	....	....	....	1,800
O-(a)-2 Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		....		1,435
Supplies and Services—				
Construction of sheds and quarters		....		4,675
Other petty constructions		....		1,625
Apparatus, lenses and balances		....		800
Bullocks		....		250
Furniture		....		100
Other items		....		315
Total	....	....	....	9,200
Total, (a) ..	....	....	....	11,000
Carried over ..	....	....	....	11,000

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE. O-Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	11,000
(b) TEGUR CATTLE BREEDING FARM.				
O-(b) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
O-(b) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	100
O-(b) (3) Contingencies—				
Non-contract contingencies—				
Cultivation charges		....		2,000
Upkeep of live stock		.....		2,000
Supplies and Services—				
Erection of a cattle byre		....		2,500
Repairs and petty construction		....		4,000
Foundation stock		....		3,200
Total ..	....	....	....	13,700
Total (b) .. Voted ..	....	....	....	14,600
Carried over ..	....	....	....	25,600

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE. O-Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	25,600
(c) BORING OPERATIONS.				
O-(c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	28,000
O-(c) (2) Allowances, Honoraria, etc.—				
Travelling allowances	....	....	....	6,500
O-(c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous				300
Rent, rates and taxes				600
Service postage and telegrams				300
Supplies and Services—				
Reconditioning of Boring machines				21,000
Equipment for the Agricultural Engineer's workshop				7,200
Purchase of raw materials				3,000
Calyx machines				3,000
Hand and Musto machines				1,500
Upkeep and running expenses of machinery				9,800
Total ..	....	....	....	47,200
Total (c) ..	....	....	....	81,700
Carried over ..	....	....	....	1,07,300

DETAILED ACCOUNT No. 40-O. 40–AGRICULTURE. O–Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,07,300
(d) BUNDING CLASSES.				
O-(d) (1) Pay of Establishment—				
Temporary establishment	....	....	....	1,300
O-(d) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	600
O-(d) (3) Contingencies—				
Boarding		....		2,200
Lodging		....		600
Materials		....		300
Office expenses and miscellaneous		....		300
Other item		....		400
Total ..	....	....	....	3,800
Total (d) ..	....	*	*	5,700
Carried over ..	....	....	....	1,13,000

*Shown under the minor head " Agricultural Education " (page 310).

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE—contd. O-Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,13,000
(e) DEMONSTRATION OF THE METHOD OF CONTROL OF KATRA CATERPILLARS IN NORTH GUJARAT.				
O-(e) Contingencies—				
Miscellaneous expenses	....	....	....	3,700
Total (e) ..	....	....	....	3,700
(f) MODEL PROJECT FOR THE INTRODUCTION AND DEMONSTRATION OF AGRICULTURAL IMPROVEMENTS IN DOHAD TALUKA AND JHALOD MAHAL OF THE PANCH MAHALS DISTRICT.				
O-(f) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	2,600
O-(f) (2) Contingencies	....	....	....	3,100
O-(f) (3) Establishment and other charges payable to or recoverable from other Governments, Departments etc.—				
Amount transferred to the minor head F-Agricultural Experiments and Research (Page 304)	....	....	....	—2,800
Total (f) ..	....	....	....	2,900
Carried over ..	....	....	....	1,19,600

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE—contd. O-Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,19,600
(g) CONSTRUCTION OF GLASS HOUSES FOR RESEARCH WORK ON :				
(i) KATTE DISEASE OF CARDAMOM AT SIRSI	....	....	....	4,000
(ii) WHEAT RUST RESEARCH WORK IN CONNECTION WITH WHEAT BREEDING IN KARNATAK AND GUJARAT	....	....	....	4,000
Total (g) ..	....	....	....	8,000
(h) Grant to the All India Cattle Show Society	....	....	....	2,000
(i) Grant to poor cattle breeders	....	....	....	1,800
(j) Grant-in-aid to Shri Gowshala, Dhulia, for cattle improvement	....	....	....	3,000
GRAND TOTAL—Special Development Programme—Voted ..	....	....	....	1,34,400

DETAILED ACCOUNT No. 40-P. 40-AGRICULTURE. P-Charges in England.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
P-(1) Leave salaries and deputation pay—High Commissioner for India	*Charged* ..	*8,379*	....	*5,240*	....
	Voted ..	3,628	5,280	5,400	....
P-(2) Sterling Overseas pay—High Commissioner for India ..	*Charged* ..	*5,686*	*6,960*	*6,960*	*6,960*
P-(3) Stores—High Commissioner for India	Voted ..	8	....	....	....
Total ..		17,701	12,240	17,600	6,960
	Charged ..	*14,065*	*6,960*	*12,200*	*6,960*
	Voted ..	3,636	5,280	5,400	....

41-VETERINARY.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
A-SUPERINTENDENCE .. .. .. *Charged* ..	41-A	*22,097*	*22,000*	*22,500*	*22,200*
Voted ..		51,515	37,800	55,000	42,100
B-VETERINARY EDUCATION AND RESEARCH .. *Charged* ..	41-B	*1,150*	*1,100*	*600*	*500*
Voted ..		61,560	61,600	65,000	71,300
C-SUBORDINATE ESTABLISHMENT .. .. Voted ..	41-C	2,12,377	2,11,000	2,18,900	2,13,000
D-HOSPITALS AND DISPENSARIES .. .. Voted ..	41-D	50,311	81,400	68,300	63,500
E-OTHER CHARGES .. .. Voted ..	41-E	5,492	13,100	8,900	14,200
F-CHARGES IN ENGLAND .. .. .. *Charged* ..	41-F	*4,800*	*4,800*	*4,800*	*4,800*
Voted ..		315	6,920	....	....
G-LOSS OR GAIN BY EXCHANGE .. .. *Charged* ..		*28*	....	*17*	....
Voted ..		3	....	....	....
For rounding .. *Charged* ..			+ *100*	+*83*	+*500*
Voted ..			+ 180	—100	—100
TOTAL ..		4,09,648	4,40,000	4,44,000	4,32,000
Charged ..		*28,075*	*28,000*	*23,000*	*28,000*
Voted ..		3,81,573	4,12,000	4,16,000	4,04,000

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

	Strength. 1939–40.	Strength. 1940–41.			
Director of Veterinary Services.					
A (1) Pay of Officers—					
Director of Veterinary Services (350—50—1,500+ S.P. 150). *Charged* ..	*1*	*1*	*19,800*		*19,800*
Deputy Director of Veterinary Services (170—10—250—15—400—20—500) .. .. .. Voted ..	1	1	3,000		2,450
Leave salary .. .. Voted ..			600		150
Total .. *Charged* ..			*19,800*	*19,800*	*19,800*
Voted ..			3,078	3,600	3,900	2,600
A (2) Pay of Establishment—					
Clerks and daftarband (26—200)	12	12	12,795		13,106
Servants (17—20)	6	6	1,296		1,294
Temporary Establishment			....		400
Probable saving			—91		—200
Total .. Voted ..			14,109	14,000	14,400	14,600
A (3) Allowances, Honoraria, etc.—					
Travelling allowance .. ordinary .. .. .. *Charged* ..			*2,200*		*2,400*
Voted ..			1,200		1,200
Total .. *Charged* ..			*2,297*	*2,200*	*2,700*	*2,400*
Voted ..			963	1,200	1,500	1,200
A (4) Contingencies—					
Contract contingencies—					
Carriage of sera and vaccines			1,700		1,700
Office expenses and miscellaneous			757		750
Non-contract contingencies—					
Service, postage and telegrams			2,100		2,100
Other charges			93		100
Supplies and services—					
Post-mortem charges			550		750
Research into diseases of live stock			300		300
Purchase of sera and vaccines			13,500		13,000
Total .. Voted ..			33,365	19,000	35,200	23,700
TOTAL .. *Charged* ..			*22,097*	*22,000*	*22,500*	*22,200*
Voted ..			51,515	37,800	55,000	42,100

DETAILED ACCOUNT No. 41-B. VETERINARY. B-Veterinary Education and Research.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.						
B (1) Pay of Officers—						
Principal (300—30—900 *plus* Rs. 150 special pay)	1	1		8,900		8,590
Assistant professors (170—750)	4	4		16,900		22,710
Bacteriologist (300—660)	1	1		2,600		3,600
Total .. Voted ..			28,519	28,400	30,900	34,900
B (2) Pay of Establishment—						
Instructor and lecturer 1 (150—200), 1 (part-time Rs. 100) ..	2	2		2,403		3,600
Clerks (60—3—160 one with S. P. 30)	4	4		6,520		6,620
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	2		3,328		3,360
Servants (23—50)	13	13		3,994		3,950
Temporary establishment				2,400		1,700
Probable savings				—345		—530
Total .. Voted ..			17,697	18,300	17,900	18,700
B (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..				*350*		....
Voted ..				200		200
Examination fees .. .. *Charged* ..				*750*		*500*
Voted ..				....		300
House-rent and other allowances .. .. .. Voted ..				4,100		4,800
Fees for medical supervision .. .. Voted ..				600		600
Fees for conducting riding classes .. .. .. Voted ..				....		800
Total .. *Charged* ..			*1,150*	*1,100*	*600*	*500*
Voted ..			4,742	4,900	4,800	6,700
B (4) Contingencies—						
Contract contingencies—						
Electric and gas charges				1,000		750
Laboratory expenses				400		200
Water charges				1,150		2,000
Other charges				1,100		900
Non-contract contingencies—						
Rents, rates and taxes				520		520
Service postage and telegrams				140		140
Pay of inferior servants				2,272		2,250
Books and periodicals				268		270
Supplies and services—						
Surgical expenses				650		970
Total .. Voted ..			8,327	7,500	8,700	8,000
B (5) Scholarships				2,500		3,000
Total .. Voted ..			2,275	2,500	2,700	3,000
TOTAL .. *Charged* ..			*1,150*	*1,100*	*600*	*500*
Voted ..			61,560	61,600	65,000	71,300

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.						
C (1) Pay of Establishment—						
Veterinary inspectors and assistant surgeons (50—200) (*plus* special pay)	140	140		1,86,729		1,86,870
Servants (15—18)	3	3		576		580
Temporary establishment				616		1,400
Probable savings				—6,321		—6,450
Total ..			1,79,420	1,81,600	1,79,300	1,82,400
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)				28,975		30,000
House-rent and other allowances				225		400
Total ..			32,777	29,200	39,400	30,400
C (3) Contingencies—Rents, rates and taxes			180	200	200	200
TOTAL .. Voted ..			2,12,377	2,11,000	2,18,900	2,13,000

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(a) BOMBAY CITY.						
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350) ..	1	1	2,804	3,100	3,100	3,200
D (a) (2) Pay of Establishment—						
Inspectors (50—150)	8	8		11,460		11,550
Servants (23)	9	9		2,476		2,480
Probable savings				—836		—530
Total ..			13,139	13,100	14,200	13,500
D (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				2,760		2,740
House-rent and other allowances				440		460
Total ..			3,296	3,200	3,200	3,200
D (a) (4) Contingencies—						
Contract contingencies—						
Lighting charges				100		100
Water supply				....		400
Other items				350		220
Non-contract contingencies—						
Rents, rates and taxes				475		470
Service postage and telegrams				100		100
Pay of inferior servants				1,164		1,200
Telephone charges				210		210
Supplies and services—						
Feeding charges of horses				80		100
Other items				121		100
Total ..			2,872	2,600	2,600	2,900
Total, D (a) ..			22,111	22,000	23,100	22,800
(b) MOFUSSIL.						
D (b) Grants-in-aid, Contributions and Donations, etc.—						
Grants to veterinary hospitals and dispensaries			28,200	59,400	45,200	40,700
TOTAL .. Voted ..			50,311	81,400	68,300	63,500

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
E-1 Goat virus producing station	5,765	6,300	7,000	6,900
E-2 Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	14,476	21,600	16,700	22,100
E-3 Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act	—14,749	—14,800	—14,800	—14,800
TOTAL ..Voted ..	5,492	13,100	8,900	14,200
DETAILS.				
E-1 GOAT VIRUS PRODUCING STATION.				
E-1 (1) Pay of Establishment—				
1 Veterinary Assistant Surgeon (60—140)		....		1,620
3 Servants (23—28)		....		880
Temporary establishment—		900		....
Total ..	884	900	2,100	2,500
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	240	200	400	300
E-1 (3) Contingencies—				
Service postage and telegrams		444		400
Purchase and maintenance of goats		3,000		3,000
Apparatus, chemicals, etc.		1,000		700
Pay of inferior servants		756		....
Total ..	4,641	5,200	4,500	4,100
TOTAL ..E-1 ..	5,765	6,300	7,000	6,900
E-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
(a) Veterinary Investigation Officer and his staff.				
E-2 (a) (1) Pay of Officers—Investigation officer—1 (400—25—750)	6,503	6,800	6,800	7,100
E-2 (a) (2) Pay of Establishment—Clerk (50-5-140), and servant (23).. ..	1,009	1,000	1,100	1,100
E-2 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance		2,000		2,000
Total ..	2,472	2,000	2,400	2,000
E-2 (4) Contingencies—				
Contract contingencies—				
Carriage of records		300		300
Other items		50		50
Non-contract contingencies—				
Service postage and telegrams		100		100
Experiments		65		65
Chemicals		85		85
Other charges		100		100
Total ..	897	700	700	700
TOTAL .. E-2 (a) ..	10,881	10,500	11,000	10,900
(b) Scheme for Control of ticks.				
E-2 (b) (1) Pay of Establishment—				
Temporary establishment		3,168	1,900	3,200
E-2 (b) (2) Allowances, Honoraria etc.—				
Travelling allowance to veterinary assistant surgeons and attendant ..		888	600	900
E-2 (b) (3) Contingencies—				
Dipping solution		5,975		6,000
Other charges		1,069		1,100
Total ..		7,044	3,200	7,100
TOTAL E-2 (b) ..	3,595	11,100	5,700	11,200
Total E-2 ..	14,476	21,600	16,700	22,100
DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.				
F-1 Leave salaries and deputation pay—High Commissioner for India. Voted ..	315	6,920	....	....
F-2 Sterling overseas pay—High Commissioner for India .. *Charged* ..	*4,800*	*4,800*	*4,800*	*4,800*
Total ..	5,115	11,720	4,800	4,800
Charged ..	*4,800*	*4,800*	*4,800*	*4,800*
Voted ..	315	6,920	....	....

42-CO-OPERATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-DIRECTION .. .. .. *Charged* ..	42-A	*29,117*	*41,000*	*40,500*	*42,800*
A-DIRECTION .. .. .. Voted ..		46,584	67,300	80,100	80,800
B-SUPERINTENDENCE .. .. .. Voted ..	42-B	3,94,465	8,80,100	7,32,400	7,79,200
C-GRANTS-IN-AID .. .. .. Voted ..	42-C	55,942	1,48,000	1,75,100	1,79,200
D-OTHER CHARGES .. .. .. Voted ..	42-D	88,252	6,19,100	7,80,800	6,38,100
E-SPECIAL DEVELOPMENT PROGRAMME .. .. Voted ..	42-E	....	....	22,000	4,84,700
F-CHARGES IN ENGLAND .. .. .. *Charged* ..	42-F	....	*4,000*	....	....
F-CHARGES IN ENGLAND .. .. .. Voted ..		....	3,000	....	....
For rounding .. *Charged* ..		....	....	*+500*	*+200*
For rounding .. Voted ..		....	+500	—400	....
TOTAL ..		6,14,360	17,63,000	18,31,000	22,05,000
Charged		*29,117*	*45,000*	*41,000*	*43,000*
Voted		5,85,243	17,18,000	17,90,000	21,62,000

DETAILED ACCOUNT No. 42-A. CO-OPERATION. A-Direction.	Strength. 1939-40.	Strength. 1940-41.			
REGISTRAR, CO-OPERATIVE SOCIETIES.					
A-(1) Pay of Officers—					
Registrar (Rs. 1,900 for 8 and Rs. 2,000 for 4 months plus special pay Rs. 150 and overseas pay Rs. 300 p.m.) .. *Charged* ..	*1*	*1*		*27,400*	*28,600*
Deputy Registrar (450—1,350) .. .. *Charged* ..	*1*	*1*		*8,600*	*9,200*
Deputy Director of Rural Development (700) .. Voted ..	1	1		11,000	8,400
Personal assistant to the Registrar (300-750) .. Voted ..	1	1		9,000	9,000
Assistant Registrar, Co-operative Finance (170-770) Voted ..				....*	6,800
Total .. *Charged* ..			*25,655*	*36,000*	*36,000*	*37,800*
Total .. Voted ..			6,654	20,000	18,200	24,200
A-(2) Pay of Establishment—						
Superintendent and Clerks (30—300)	21	28		33,985		35,925
Servants (17—29)	14	18		4,132		3,975
Temporary establishment				600		6,100
Probable savings				—3,017		—3,000
Total—Voted ..			29,558	35,700	48,700	43,000
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*3,462*	*5,000*	*4,500*	*5,000*
Travelling allowance—ordinary .. .. .. Voted ..			2,959	4,200	5,800	4,200
A-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				3,500		5,000
Books and periodicals				100		250
Water charges				100		100
Office expenses and miscellaneous				2,300		2,300
Purchase of dead stock				700		500
Printing charges				200		300
Other items				500		950
Total—Voted ..			7,413	7,400	7,400	9,400
TOTAL ..			75,701	1,08,300	1,20,600	1,23,600
Charged ..			*29,117*	*41,000*	*40,500*	*42,800*
Voted ..			46,584	67,300	80,100	80,800

* Included under the minor head "Superintendence."

DETAILED ACCOUNT No. 42-B. CO-OPERATION. B-Superintendence.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Assistant Registrar for Land Mortgage Banks (170—500)	..	1		....		3,900
Assistant Registrars for Co-operative Finance (170—10—250—15—400—20—500)	1	..		3,410		†
Assistant Registrars and Rural Development Officers (170—750) ..	11	10		50,550		50,970
Special Audit rs (170—750)	5	5		30,300		23,940
Cotton Superintendents 1 (250—20—750); 1 (170—15—500) ..	2	2		9,297		9,540
Marketing Officer (170—10—250—15—400—20—500)	1	1		3,410		6,020
Superintendent of Agriculture (250—20—750)	1	1		5,733		2,060
Assistant Horticulturist (170—10—250—15—400—20—500) ..	..	1		*		3,470
Total ..			64,210	1,02,700	1,00,000	99,900
B (2) Pay of Establishment—						
Auditors (150—300)	26	26		66,340		67,770
Marketing Inspectors 7 (110—8—500); 3 (220—10—300)	..	10		....		18,120
Clerks and sub-auditors (25—200)	150	158		1,57,527		1,64,200
Weaving Staff (30—200)	2	2		2,900		2,900
Rural Development Inspectors (70—300)	52	55		94,880		1,00,750
Assistant Rural Development Inspectors (35—80)	184	192		1,00,355		1,08,800
Educational Inspectors (95—5—130)	5	..		5,700		....
Assistant Educational Inspectors (60)	5	..		3,600		....
Village workers (8)	1,000	..		96,000		....
Servants 14—22)	145	206		27,550		40,880
Tempora y Establishment				8,000		9,500
Probable savings				—27,052		—40,220
Total ..			2,28,218	5,35,800	4,27,000	4,72,700
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,44,200		1,24,900
Travelling allowance (fixed)				....		1,800
House rent and other allowances				7,400		8,000
Bonus to village workers				20,000		....
Total ..			64,930	1,71,600	1,08,400	1,34,700
B (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				21,000		39,000
Service postage and telegrams				6,650		7,500
Books and periodicals				2,000		5,000
Carriage of records				1,900		2,000
Lighting charges				1,500		1,500
Water charges				100		200
Office expenses and miscellaneous				2,730		3,300
Telephone charges				450		400
Purchase and repairs to dead stock				2,400		2,400
Other miscellaneous expenditure				31,270		7,400
Destruction of insects and pests				‡		200
Public Exhibition and Fairs				‡		3,000
Total ..			37,107	70,000	97,000	71,900
TOTAL—Voted ..			3,94,465	8,80,100	7,32,400	7,79,200

* Shown under "40—Agriculture" (*vide* page 308).

† Shown under "Direction" (page 326).

‡ Shown under "40—Agriculture" (page 294).

DETAILED ACCOUNT No. 42-C. CO-OPERATION. C-Grants-in-aid.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.
Grants-in-aid, etc.—				
Section I.				
Subsidy to the Provincial Co-operative Institute		18,750		18,750
Grants to cotton sale and cattle insurance societies		600		....
Grants to backward societies		1,400		1,400
Grants to supervising unions		28,750		18,950
Subsidy to land mortgage banks		7,000		4,500
Grants-in-aid to village multi-purpose co-operative societies..		7,500		7,500
Grants-in-aid to co-operative marketing, co-operative production and better living societies		84,000		42,000
Subsidies to Agricultural Associations for propaganda		*		50,000
Grants for Shikar Work in Kaira District		....		650
Grants to Local Bodies		....		440
Section II.				
Grants to Cotton Schemes—				
Jayawant and Gadag Schemes		*		10,257
Jarilla Cotton Seed Distribution Scheme		*		12,400
Scheme for introduction and extension of B. D. cotton seed in Broach District ..		*		5,183
Scheme for introduction and extension of improved varieties of cotton in Surat District		*		7,170
TOTAL—Voted ..	55,942	1,48,000	1,75,100	1,79,200

* Included under "40—Agriculture" (vide page 314).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
D. I—Village Uplift Schemes	*	*	2,43,000	2,11,900
D. II—Cottage Industries	†	†	3,46,400	1,82,900
D. III—Other Schemes	88,252	6,19,100	1,91,400	2,43,300
Total ..	88,252	6,19,100	7,80,800	6,38,100
D. I—SPECIAL VILLAGE UPLIFT SCHEMES.				
(a) Financed from Provincial revenues.				
D. I (a) (1) Pay of Establishment—				
Temporary Establishment			10,800	10,000
D. I (a) (2) Allowances, Honoraria, etc.—				
Travelling allowance			4,700	4,600
D. I (a) (3) Contingencies—				
Non-contract contingencies			10,400	7,600
D. I (a) (4) Grants-in-aid—				
Grants to District Rural Development Boards			61,100	23,100
Total (a) ..	*	*	87,000	45,300
(b) Financed from the Government of India grants.				
D. I (b) (i) Charges in connection with the economic development and improvement of rural areas	*	*	1,51,000	1,60,000
(ii) Improvement of Poultry in villages—				
D. I (b) (ii) (1) Pay of Establishment—				
Temporary establishment				2,000
D. I (b) (2) Allowances, Honoraria—				
Travelling allowance				1,200
D. I (b) (ii) (3) Contingencies—				
Office expenses				200
Purchase and upkeep of live stock				2,000
Total ..				2,200
D. I (b) (ii) (4) Grants-in-aid Contributions—				
Pedigree Egg and Fowl Premia				600
Premia for housing				600
Total ..				1,200
Total (b) (ii) ..	‡	‡	5,000	6,600
Total (b) ..			1,56,000	1,66,600
Grand Total D. I ..			2,43,000	2,11,900

* Shown under "25, General Administration" (*vide* page 144).

† Shown under "43, Industries" (*vide* pages 358-371).

‡ Shown under "40, Agriculture" (page 313).

DETAILED ACCOUNT No. 42D **CO-OPERATION**—contd. **D.—Other Charges**—contd.	Strength. 1939–40.*	Strength. 1940–41.	Accounts, 1938–39.*	Budget Estimate, 1939–40.*	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D. II—COTTAGE INDUSTRIES.						
(1) Industrial Education.						
Weaving school.						
D. II (1) (1) Pay of Establishment—						
Weaving staff (40—60)		6				4,100
Temporary Establishment						10,100
Total ..					24,900	14,200
D. II (1) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						500
Total ..					1,900	500
D. II (1) (3) Contingencies—						
Non-contract contingencies						100
Rent (Hand Weaving Institute, Poona)						....
Supplies and services						
Working charges of weaving schools and demonstrations						6,000
Total ..					10,500	6,100
D. II (1) (4) Scholarships—						
Scholarships in weaving schools					3,200	700
Total, Industrial Education—Voted ..			*	*	40,500	21,500
(2) Weaving staff.						
D. II (2) (1) Pay of Establishment—						
Weaving Assistants (120—200)		2				3,770
Clerks (50—90)		1				610
Servants (14—23)		3				720
Total ..					6,400	5,100
D. II (2) (2) Allowances, Honoraria, etc.					2,800	1,800
Total, Weaving staff voted ..			**	**	9,200	6,900
Carried over ..					49,700	28,400

*Shown under 43, Industries from which these schemes are transferred (*vide* page 358).

**Shown under 43, Industries (*vide* page 357).

DETAILED ACCOUNT No. 42D **CO-OPERATION**—contd. **D.—Other Charges**—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts. 1938–39*.	Budget Estimate, 1939–40*.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					49,700	28,400
D. II—COTTAGE INDUSTRIES—(contd.)						
(3) Glass Bangle Manufacture.						
D. II (3) (1) Pay of Establishment—						
Temporary Establishment					1,800	3,300
D. II (3) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					700	500
D. II (3) (3) Contingencies—						
Other supplies and services—						
Firewood						1,600
Silica, soda, lime and chemicals						1,440
Glass cullets						180
Apparatus						200
Purchase of refractories, pots, clay and other furnace materials ..						360
Experimental work						....
Pay of inferior servants						720
Total ..					3,600	4,500
D. II (3) (4) Grants-in-aid contributions, etc.—						
Grant-in-aid to cottage glass works					1,300	....
Total, Glass Bangle Manufacture—Voted ..			*	*	7,400	8,300
Carried over ..					57,100	36,700

*Shown under 43, Industries from which these schemes are transferred (*vide* page 359).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			57,100	36,700
D. II—COTTAGE INDUSTRIES—contd.				
(4) Village Oil Industry.				
(i) Mechanical Investigation.				
D. II (4) (i) (1) Pay of Establishment—				
Temporary establishment			2,000	2,600
D. II (4) (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			500	200
D. II (4) (i) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses				100
Other supplies and services—				
Cost of decorticators				2,100
Cost of ghanis				1,200
Cost of oil-seeds				3,000
Renewals				100
Experimental works				....
Purchase and feeding of 2 bullocks				800
Pay of inferior servants				200
Total ..			5,600	7,500
Total, 4 (i) Voted ..	*	*	8,100	10,300
(ii) Chemical Investigation.				
D. II (4) (ii) (1) Pay of Establishment—				
Temporary establishment			600	1,200
D. II (4) (ii) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			200	500
D. II (4) (ii) (3) Contingencies—				
Ordinary expenses and miscellaneous				600
Apparatus and chemicals				2,800
Total ..			3,400	3,400
Total, 4 (ii) Voted ..	*	*	4,200	5,100
Total—Village Oil Industry—Voted ..			12,300	15,400
Carried over ..			69,400	52,100

* Shown under " 43, Industries " (*vide* page 360).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			69,400	52,100
D. II—COTTAGE INDUSTRIES—contd.				
(5) Sann Hemp Experimental Work.				
D. II (5) (1) Pay of Establishment—				
Fibre Expert (300)				3,600
Other temporary establishment				900
Total ..			3,300	4,500
D. II (5) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			500	800
D. II (5) (3) Contingencies—				
Experimental work—				
Cost of raw materials, accessories for equipment, etc.				2,000
Office expenses and miscellaneous				....
Total ..			5,200	2,000
D. II (5) (4) Scholarships—				
Scholarships and prizes				
D. II (5) (5) Grants-in-aid, contribution—				
Grant to the American Mission School at Ahmednagar			2,000	....†
Total, Sann Hemp Experimental Work—Voted ..	*	*	11,000	7,300
(6) Imitation Gold Thread Manufacture.				
D. II (6) (1) Pay of Establishment—				
Temporary establishment			2,200	2,000
D. II (6) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			100	100
D. II (6) (3) Contingencies—				
Other supplies and services—				....
Plants and machinery				1,500
Chemicals and gilding materials				480
Power and oil				240
Wire				180
Repairs and additions				400
Pay of coolie and Miscellaneous expenses				
Total ..			2,500	2,800
Total, Imitation Gold Thread Manufacture—Voted ..	*	*	4,800	5,500
Carried over ..			85,200	64,900

* Shown under "43, Industries" (*vide* page 361).

† Provided under "Special Development Programme" (page 353).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			85,200	64,900
D. II COTTAGE INDUSTRIES—contd.				
7. VILLAGE TANNING DEMONSTRATION PARTIES. ..				
D. II (7) (1) Pay of Establishment—				
Temporary establishment				5,800
Total ..			5,100	5,800
D. II (7) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			800	800
Total ..			800	800
D. II (7) (3) Contingencies—				
Non-contract Contingencies—				
Raw materials				600
Miscellaneous expenses including freight				1,400
Rents, rates and taxes				700
Total ..			4,100	2,700
D. II (7) (4) Grants-in-aid—Contributions—				
Grant-in-aid to tanners			1,000	1,000
Total, Village Tanning Demonstration Parties—Voted ..	*	*	11,000	10,300
Carried over ..			96,200	75,200

*Shown under "43, Industries" (*vide* page 363).

DETAILED ACCOUNT No. 42-D. **CO-OPERATION**—contd. **D.—Other Charges**—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			96,200	75,200
D. II COTTAGE INDUSTRIES—contd.				
8. DEVELOPMENT OF CANE AND BAMBOO WORK.				*
D. II (8) (1) Pay of Establishment—				
Temporary establishment			900	1,400
D. II (8) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			100	100
D. II (8) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including freight, rent, etc.			600	700
D. II (8) (4) Scholarships—				
Scholarships and prizes			300	300
Total, Development of Cane and Bamboo Work—Voted ..	*	*	1,900	2,500
9. DYEING DEMONSTRATION PARTIES.				
D. II (9) (1) Pay of Establishment—				
Temporary establishment			2,700	2,900
D. II (9) (2) Allowances, Honoraria, etc.— ..				
Travelling allowance—ordinary			200	100
D. II (9) (3) Contingencies—				
Working charges			1,400	1,400
Total—Dyeing Demonstration Parties—Voted ..	*	*	4,300	4,400
10. WOOL-WEAVING SCHOOL.				
D. II (10) (1) Pay of Establishment—				
Temporary establishment			1,000	1,000
D. II (10) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			100	200
D. II (10) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including rent				500
Pay of part-time carder and spinner				200
Total ..			700	700
D. II (10) (4) Scholarships—				
Scholarships and prizes			200	200
Total, Wool-Weaving School—Voted ..	*	*	2,000	2,100
Carried over ..			1,04,400	84,200

*Shown under "43, Industries" (*vide* page 364).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,04,400	84,200
D. II COTTAGE INDUSTRIES—contd.				
11. LACQUER WORK DEMONSTRATION PARTY.				
D. II (11) (1) Pay of Establishment—				
Temporary establishment			1,300	1,300
D. II (11) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			200	100
D. II (11) (3) Contingencies—				
Rents				250
Other supplies and services				750
Total ..			1,100	1,000
D. II (11) (4) Scholarships—				
Fees, scholarships and prizes			400	500
Total, Lacquer Work Demonstration Party—Voted ..	*	*	3,000	2,900
12. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
D. II (12) Grant-in-aid to the All-India Spinners Association—Voted ..	*	*	75,500	†
D. II (13) Grants-in-aid to the All-India Village Industries Association—Voted ..	*	*	53,900	10,100
Carried over ..			2,36,800	97,200

* Shown under "43, Industries" (*vide* page 365).
† Shown under "Special Development Programme" (*vide* page 353).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					2,36,800	97,200
D. II COTTAGE INDUSTRIES—contd.						
14. COIR MANUFACTURE SCHOOL.						
D. II (14) (1) Pay of Establishment—						
Supervisor (150)	1	1				1,000
Temporary establishment						1,800
Total ..					3,000	2,800
D. II (14) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					500	500
D. II (14) (3) Contingencies—						
Non-contract contingencies—						
Rent						480
Miscellaneous expenses, freight, cooly charges, etc.						750
Purchase of rope-making machines, spinning wheels and other accessories.						420
Furniture, weights and measures, etc.						200
Raw materials						350
Total ..					600	2,200
D. II (14) (4) Scholarships—						
Prizes, scholarships and fees					500	1,000
Total, Coir Manufacture School—Voted ..			*	*	4,600	6,500
15. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
D. II (15) (1) Pay of Establishment—						
Temporary establishment					2,600	2,700
D. II (15) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					1,000	1,000
D. II (15) (3) Contingencies—						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.					1,000	1,200
D. II (15) (4) Scholarships—						
Scholarships and fees					6,400	7,800
Total, Arts-Crafts—Voted ..			*	*	11,000	12,700
Carried over ..					2,52,400	1,16,400

* Shown under "43, Industries" (*vide* page 366).

DETAILED ACCOUNT No. 42-D. **CO-OPERATION**—contd. **D.—Other charges**—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,52,400	1,16,400
D. II COTTAGE INDUSTRIES—contd.				
16. HIDE GRADING STATION, BANDRA.				
D. II (16) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	2,200
D. II (16) (2) Allowances, Honoraria, etc.—				
Premium to Flayers	....	....	....	600
D. II (16) (3) Contingencies	....	....	....	300
Total, Hide Grading Station—Voted ..	....	....	....	3,100
17. WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.				
D. II (17) (1) Pay of Establishment—				
Temporary Establishment			300	700
D. II (17) (2) Allowances, Honoraria, etc.—				
Travelling allowance			....	100
D. II (17) (3) Contingencies—				
Office expenses and miscellaneous			1,100	500
Total, Wool Weaving and Spinning Class—Voted ..	*	*	1,400	1,300
Carried over ..			2,53,800	1,20,800

* Shown under "43, Industries" (*vide* page 370).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	2,53,800	1,20,800
D. II COTTAGE INDUSTRIES—contd.				
18. SURVEY OF SERICULTURE AND ERICULTURE INDUSTRIES.				
D. II (18) (1) Pay of Officers—				
Sericulturist (375)			....	....
D. II (18) (2) Pay of Establishment—				
Temporary establishment			4,500	....
D. II (18) (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	....		1,800	....
D. II (18) (4) Contingencies—				
Non-Contract Contingencies—				
Miscellaneous office expenses			400	....
Total, Sericulture and Ericulture—Voted ..	....	*	6,700	....
Carried over ..			2,60,500	1,20,800

*Shown under "43, Industries" (*vide* page 369).

DETAILED ACCOUNT No. 42-D. **CO-OPERATION**—contd. **D.—Other Charges**—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,60,500	1,20,800
D. II COTTAGE INDUSTRIES—contd.				
19. POTTERY EXPERIMENTS.				
D. II (19) (1) Pay of Establishment—				
Geologist (300)				
Temporary establishment				
Total ..			700	....
D. II (19) (2) Allowances, Honoraria, etc.—				
Fees to Pottery Expert				....
Travelling allowance (ordinary)				....
Total ..			900	....
D. II (19) (3) Contingencies—				
Plant and Machinery				
Experimental work				
Non-Contract contingencies—				
Cost of fuel, wages of firemen, etc.				
Total ..			2,000	....
D. II (19) (4) Grants-in-aid, Contributions, etc.—				
Grant to a Bombay pottery factory			500	....
Total, Pottery Experiments—Voted ..	*	*	4,100	....
20. EMPORIUM FOR THE DISPLAY AND MARKETING OF PRODUCTS OF COTTAGE INDUSTRIES.				
D. II (20) (1) Pay of Establishment—				
Temporary Establishment			400	....
D. II (20) (2) Allowances, Honoraria etc.			300	....
Total, Emporium ..	....	....	700	....
21. TRAINING OF STUDENTS IN MATCH MANUFACTURE.				
D. II (21) (1) Allowances, Honoraria etc.			300	....
D. II (21) (2) Contingencies			200	....
D. II (21) (3) Scholarships			1,200	....
Total, Training of Students in Match Manufacture ..			1,700	....
Carried over ..			2,67,000	1,20,800

* Shown under "43, Industries" (*vide* page 371).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					2,67,000	1,20,800
D. II COTTAGE INDUSTRIES—contd.						
22. DEVELOPMENT OF THE HAND-LOOM INDUSTRY (FINANCED BY THE GOVERNMENT OF INDIA).						
a—Bombay City.						
D. II (22) (a) (1) Pay of Officers—						
Marketing Officer (300—450)	*	1				3,900
Textile Designer (200)	*	1				2,400
Total ..					6,100	6,300
D. II (22) (a) (2) Pay of Establishment—						
Temporary establishment						1,300
Total ..					1,200	1,300
D. II (22) (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						3,400
Total ..					2,800	3,400
D. II (22) (a) (4) Contingencies—						
Non-contract contingencies— Miscellaneous charges including rent of telephone						200
Total ..					200	200
D. II (22) (a) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from the minor head "E, Special Development Programme" (page 351)					....	+9,500
Total ..						9,500
Total .. a—Bombay City ..					10,300	20,700
b—Districts.						
D. II (22) (b) (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations					43,900	20,900
Total, Development of the hand-loom industry .. Voted ..			*	*	54,200	41,600
Carried over ..					3,21,200	1,62,400

*Shown under "43, Industries" (*vide* page 367).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					3,21,200	1,62,400
D. II COTTAGE INDUSTRIES—contd.						
23. DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES (FINANCED BY THE GOVERNMENT OF INDIA).						
D. II (23) (1) Pay of Establishment—						
Wool Expert (250)	1	1				3,000
Temporary Establishment						900
Total ..					3,900	3,900
D. II (23) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						1,700
Total ..					1,300	1,700
D. II (23) (3) Contingencies—						
Non-contract contingencies						100
Total ..					100	100
D. II (23) (4) Grants-in-aid, contributions and donations—						
Grants-in aid to district industrial associations						7,300
Total ..					19,900	7,300
D. II (23) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head " E, Special Development Programme " (page 351)					....	+7,500
Total, Development of cottage and small scale woollen industries—Voted					25,200	20,500
Total, Schemes financed by the Government of India ..			*	*	79,400	62,100
TOTAL, Cottage Industries—Voted ..					3,46,400	1,82,900

*Shown under " 43, Industries " (*vide* page 368).

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D. III—OTHER SCHEMES.						
(a) STAFF FOR RECOVERY WORK.						
D. III (a) (1) Pay of Establishment—						
Recovery officers (80—5/2—95)	100	25		88,000		24,000
Clerks (25—5/2—55)	100	25		33,000		9,000
Servants (14)	100	25		15,400		4,200
Temporary establishment				4,000		....
Total ..			44,061	1,40,400	37,000	37,200
D. III (a) (2) Allowances, Honoraria, etc.—						
Travelling allowance			12,903	53,000	17,000	17,000
D. III (a) (3) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				4,000		3,000
Other charges				13,100		3,000
Total ..			3,823	17,100	6,000	6,000
Total (a) ..			60,787	2,10,500	60,000	60,200
(b) OTHER TEMPORARY STAFF.						
D. III (b) (1) Pay of Establishment—Temporary establishment			1,824	2,000	2,000	2,000
(c) RECONSTRUCTION OFFICERS STAFF.						
D. III (c) (1) Pay of Establishment—Temporary establishment				....		3,900
D. III (c) (2) Allowances, Honoraria, etc.—Travelling allowance				....		1,000
TOTAL (c) ..			....	....	....	4,900
(d) SPECIAL SUPERVISION OFFICERS.						
D. III (d) (1) Pay of Establishment—Temporary establishment			2,326	2,500	2,500	2,600
D. III (d) (2) Allowances, Honoraria, etc.—Travelling allowances			513	700	700	500
D. III (d) (3) Contingencies			127	100	100	100
TOTAL (d) ..			2,966	3,300	3,300	3,200
Carried over ..			65,577	2,15,800	65,300	70,300

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	65,577	2,15,800	65,300	70,300
D. III OTHER SCHEMES—contd.				
(e) EXPENDITURE IN CONNECTION WITH RURAL DEVELOPMENT.				
D. III (e) (1) Pay of Establishment—Temporary establishment		25,700	25,200	40,100
D. III (e) (2) Allowances, Honoraria, etc.	....	1,400	5,800	7,500
D. III (e) (3) Contingencies—				
Expenditure on pig killing		1,000		900
Expenditure on shikar work		500		400
Taluka demonstration centres and implements and seed depots at those centres		13,000		13,000
Non-official honorary agricultural agents		40,000		....
Seed multiplication and distribution		25,000		25,000
Cotton Transport checking stations		....		3,800
Bunding operations		....†		29,300
Spraying measures to control Koleroga disease		....†		5,000
Total ..	....	79,500	52,100	77,400
TOTAL (e) ..	....	1,06,600	83,100	1,25,000
(f) STAFF FOR DEBT COMPOSITION BOARDS.				
D. III (f) (1) Pay of Establishment—900 clerks (20)	....	1,98,000	....	....
D III (f) (2) Contingencies	....	49,500	....	....
TOTAL (f) ..	....	2,47,500	....	....*
SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.				
D. III (g) (i) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.				
D. III (g) (i) (1) Pay of Establishment	3,425	....	....	....
D. III (g) (i) (2) Allowances, Honoraria, etc.	1,152	....	....	....
D. III (g) (i) (3) Contingencies	93	....	....	....
D. III (g) (i) (4) Grants-in-aid—(to sale societies)	1,987	....	....	....
TOTAL (g) (i) ..	6,657	....	....	....
(g) (ii) Scheme for Co-operative Training and Education.				
D. III (g) (ii) (1) Pay of Establishment—Temporary establishment	13,338	27,200	13,000	14,500
D. III (g) (ii) (2) Allowances, Honoraria, etc.—Travelling allowance (ordinary) ..	1,707	13,000	3,000	4,500
D. III (g) (ii) (3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		1,325		850
Office expenses and miscellaneous		400		100
Service postage and telegrams		275		50
Total ..	973	2,000	2,000	1,000
D. III (g) (ii) (5) Grant-in-aid contributions, etc. ..	....	7,000	....	....
TOTAL (g) (ii) ..	16,018	49,200	18,000	20,000
Carried over ..	88,252	6,19,100	1,66,400	2,15,300

*Shown under "Special Development Programme" (*vide* page 349).
†Shown under "40, Agriculture" (pages 310 and 294).

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—concld.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Brought forward ..			88,252	6,19,100	1,66,400	2,15,300
D. III OTHER SCHEMES—concld.						
(h) Scheme for the improvement of Agricultural Marketing in India partly financed by the Imperial Council of Agricultural Research.						
D. III (h) (1) Pay of Officers—						
Assistant Marketing Officers (170—500)	*	4			12,300	12,900
D. III (h) (2) Pay of Establishment—						
Temporary Establishment					3,700	4,000
D. III (h) (3) Allowances, Honoraria, etc.—						
Travelling allowance					7,000	9,500
D. III (h) (4) Contingencies—						
Non-Contract Contingencies—						
Office expenses and miscellaneous						900
Service postage and telegrams						500
Supplies and services—						
Purchase of dead stock						200
Total ..					2,000	1,600
Total, (h) ..			*	*	25,000	28,000
TOTAL, D. III.—Other Schemes ..			88,252	6,19,100	1,91,400	2,43,300

* Shown under "40, Agriculture" (*vide* page 312).

DETAILED ACCOUNT No. 42-E—*contd.* CO-OPERATION. E—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(a) PERIPATETIC DEMONSTRATION PARTY FOR HEMP MANUFACTURE.				
E-(a) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
E-(a) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	100
E-(a) (3) Contingencies—				
Non-contract contingencies—				
Rent, petty supplies, etc.		....		900
Sweeping and water charges		....		50
Scholarships		....		550
Supplies and Services—				
Implements		....		800
Furniture, weights		....		300
Raw materials, etc.		....		400
Total ..	....	....	....	3,000
Total (a) ..	....	....	....	3,900
Carried over ..	....	....	....	3,900

DETAILED ACCOUNT No. 42-E—*contd.* CO-OPERATION. E—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	3,900
(b) PERIPATETIC SCHOOL FOR TRAINING IN BOOT LACES, FILE STRINGS, CARPETS, ETC.				
E-(b) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
E-(b) (2) Allowances, Honoraria etc.—				
Travelling allowance	....	....	....	200
E-(b) (3) Contingencies—				
Non-contract contingencies				
Rent, rates and taxes				150
Petty supplies				200
Sweeping charges				60
Supplies and services—				
Implements, appliances, etc.				550
Furniture				240
Raw materials				400
Total ..	....	....	....	1,600
E-(b) (4) Scholarships	....	....	....	600
Total (b) ..	....	....	....	3,200
Carried over ..	....	....	....	7,100

DETAILED ACCOUNT No. 42-E—*contd.* CO-OPERATION. E—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	7,100
(c) HAND-WEAVING INSTITUTE, POONA.				
E-(c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	7,400
E-(c) (2) Contingencies—				
Non-contract contingencies—				
Rent		....		2,400
Examination fee		....		500
Petty supply		....		500
Miscellaneous expenses		....		500
Total ..	....	....	....	3,900
E-(c) (3) Scholarships	....	....	....	2,100
Total (c) ..	*	*	†	13,400
(d) WEAVING SCHOOLS.				
E-(d) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	5,300
E-(d) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	....	....	1,200
E-(d) (3) Contingencies—				
Weaving charges		....		1,500
Scholarships		....		400
Total ..	....	....	....	1,900
Total (d) ..	*	*	†	8,400
Carried over ..	....	....	....	28,900

*Shown under "43-Industries" (*vide* page 358).
†Shown under "D-Other Charges II-Cottage Industries (*vide* page 330).

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	28,900
(e) DEBT ADJUSTMENT BOARDS.				
E-(e) (1) Pay of Establishment—				
Temporary establishment	....	....	....	30,600
E-(e) (2) Contingencies—				
Miscellaneous expenses of 100 boards	....	....	....	4,500
Total (e) ..	....	*	....	35,100
(f) ADDITIONAL TEMPORARY STAFF FOR THE OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES AND DIRECTOR OF RURAL DEVELOPMENT.				
E-(f) (1) Pay of Establishment—				
Temporary establishment—	....	....	....	4,700
Total (f) ..	....	....	....	4,700
Carried over ..	....	....	....	68,700

*Shown under "Other Charges" (*vide* page 344).

DETAILED ACCOUNT No. 42-E. CO-OPERATION—contd. E—Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	68,700
(g) SILK FARM, BELGAUM.				
E-(g) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	6,300
E-(g) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	400
E-(g) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		....		1,700
Supplies and services—				
Purchase of land		....		5,000
Construction of a well with pump		....		2,300
Furniture, microscope, etc.		....		1,000
Total ..	....	....	....	10,000
Total, (g) ..	....	....	....	16,700
Carried over ..	....	....	....	85,400

DETAILED ACCOUNT No. 42-E. **CO-OPERATION**—contd. **E—Special Development Programme.**	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	85,400
(h) SALES DEPOT IN BOMBAY FOR MARKETING OF PRODUCTS OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.				
E-(h) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	4,600
E-(h) (2) Allowances, Honoraria etc.—				
Travelling allowance		....		1,000
Commission to staff		....		300
Total ..	....	....	....	1,300
E-(h) (3) Contingencies—				
Non-contract contingencies—				
Rent		....		2,200
Office expenses and miscellaneous		....		300
Supplies and Services—				
Purchase of stock		....		20,000
Provision against loss of capital		....		2,000
Furniture		....		1,000
Advertisement charges		....		500
Other items		....		500
Total ..	....	....	....	26,500
E-(h) (4) Establishment charges payable to or recoverable from Other Governments, Departments, etc.—				
Amount of divisible expenditure transferred to the minor head—				
(*i*) D—Other charges (page 341)	....	....	....	—9,500
(*ii*) D—Other charges (page 342)	....	....	....	—7,500
Total ..	....	....	....	—17,000
Total, (h) ..	....	....	....	15,400
Carried over ..	....	....	....	1,00,800

DETAILED ACCOUNT No. 42-E. **CO-OPERATION.** **E.—Special Development Programme.**	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,00,800
(i) COTTAGE INDUSTRY EXPERIMENTAL WORKSHOP, POONA				
E-(i) (1) Pay of Establishment—				
Temporary establishment		....	....	7,900
E-(i) (2) Allowances, Honoraria—				
Stipends to village workers brought for training		....	....	1,000
E-(i) (3) Contingencies—				
Supplies and services—				
Equipment		....		2,000
Construction of a light building shed		....		....
Light barrack		....		1,000
Raw materials		....		1,800
Power and fuel		....		800
Miscellaneous expenses		....		600
Total ..	....	....	22,000	6,200
Total (i) ..	....	....	22,000	15,100
Carried over ..	....	....	22,000	1,15,900

DETAILED ACCOUNT No. 42-E. CO-OPERATION—contd. E.—Special Development Programme—concld.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	22,000	1,15,900
(j) DRY FARMING SCHEME IN BIJAPUR DISTRICT	....	....	....	49,000
(k) Charges in connection with the economic development and improvement of rural areas—				
Grants to District Rural Development boards for village uplift	....	....	....	95,000
(l) Bunding operations (design)	....	....	....	36,500
(m) Trained village workers—				
E-(m) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	6,000
(n) Grants-in-aid—				
(i) Sisal fibre institute, Ahmednagar	....	....	....	3,300
(ii) Training of village workers	....	....	....	1,44,000
(iii) All-India Village Industries Association	*	*	†	25,000
(iv) All-India Spinners Association	*	*	†	10,000
Total (n) ..	....	....	....	1,82,300
Grand Total, Special Development Programme—Voted ..	....	....	22,000	4,84,700

* Shown under "43, Industries" (page 365).
† Shown under "Cottage Industries" (page 336).

DETAILED ACCOUNT No. 42-F. 42-F—CO-OPERATION. F.—Charges in England.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and Deputation Pay—					
High Commissioner for India	*Charged* ..	....	*4,000*	....	....
	Voted ..	....	3,000	....	....
	Total ..	....	7,000	....	....
	Charged ..	....	*4,000*	....	....
	Voted ..	....	3,000	....	....

43-INDUSTRIES.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
A–INDUSTRIES .. .. .. Voted ..	43A	8,16,783	11,70,100	6,87,000	6,35,700
B–FISHERIES .. .. .. Voted ..	43B	74,289	1,36,600	89,000	86,200
C-CHARGES IN ENGLAND .. .. .. Voted ..	43C	868	7,800	6,000	560
D–LOSS OR GAIN BY EXCHANGE .. .. Voted ..		28	....	....	....
For rounding .. .. .. Voted ..		....	—500	....	—460
TOTAL .. Voted ..		8,91,968	13,14,000	7,82,000	7,22,000

DETAILED ACCOUNT No. 43A.
INDUSTRIES.
A-Industries.

SUMMARY.

A-1 Direction	58,011	53,500	55,000	60,100
A-2 Superintendence	35,901	40,800	34,000	31,700
A-3 Industrial Education	42,556	44,500	3,000	4,400
A-4 Industrial Development	1,84,908	3,77,300	51,000	46,500
A-5 Miscellaneous	33,354	1,06,300	20,000	....
A-6 Technical Education	2,34,985	2,48,600	2,56,000	2,40,100
A-7 Inspection of Weights and Measures	1,59,039	1,73,900	1,74,000	1,60,500
A-8 Vocational Training of the Middle Class Unemployed	68,029	1,25,200	94,000	92,400
TOTAL .. Voted ..	8,16,783	11,70,100	6,87,000	6,35,700

43-INDUSTRIES. A-Industries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 19340-41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 DIRECTION.						
A-1 (1) Pay of Officers—						
Director of Industries (1,800—40—2,000)	1	1		24,000		24,000
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1		4,200		4,400
Total ..			28,797	28,200	25,000	28,400
A-1 (2) Pay of Establishment—						
Clerks (50—220)	11	11		15,300		15,800
Servants (23—27)	7	7		2,000		2,000
Temporary establishment	..	..		....		3,300
Leave salary	..	..		....		900
Total ..			18,755	17,300	19,000	22,000
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,200		1,200
Do. (ordinary)				3,000		2,000
Total ..			3,114	4,200	4,000	3,200
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,500		2,500
Books and publications				1,000		1,000
Advertisement charges and other miscellaneous expenses ..				2,000		2,000
Electric and halalkhore charges				500		600
Telephone charges				200		400
Total ..			7,345	6,200	7,000	6,500
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government				—2,400	....	....
TOTAL .. Direction—Voted ..			58,011	53,500	55,000	60,100

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) Pay of Officers—						
Industrial Engineer (800—50—1,000)	1	1		12,000		12,000
Industrial Chemist (300—20—420—30—660—40—900)	1	1		6,500		6,900
Tanning Expert and Superintendent, Tanning School (170—10—250—15—400—20—500)	1	1		3,700		3,900
Total	..		22,659	22,200	25,000	22,800
A-2 (2) Pay of Establishment—						
Weaving Assistants (120—200)	2			3,520		....
Clerks	1			700		....
Servants (14—22)	3			730		....
Temporary establishment				1,750		....
Leave salary				....		....
Total	..		6,321	6,700	....	....
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				1,400		1,400
Do. (ordinary)				5,400		2,400
Total	..		4,063	6,800	4,000	3,800
A-2 (4) Contingencies—						
Non-contract contingencies—						
Cooly and cartage hire and purchase of consumable stores				700		700
Miscellaneous expenses				400		400
Experimental works				3,500		3,500
Agricultural exhibitions				500		500
Total	..		2,858	5,100	5,000	5,100
TOTAL Superintendence—Voted	..		35,901	40,800	34,000	31,700

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-3 INDUSTRIAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-3 (1) Pay of Establishment—						
Weaving staff (40—60)	6			4,320	....	
Temporary establishment				20,500	....	
Leave salary				80	....	
Total ..			24,180	24,900	*	*
A-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,500	....	
Honoraria and fees				400	....	
Total ..			2,118	1,900	*	*
A-3 (3) Contingencies—						
Non-contract contingencies						
Rent (Hand Weaving Institute, Poona)				2,520	....	
Supplies and services				480	....	
Working charges of weaving schools and demonstrations				7,500	....	
Total ..			10,662	10,500	*	*
A-3 (4) Scholarships—						
Scholarships in weaving schools				3,200	....	....
Scholarships in electrical engineering				975	....	1,125
Scholarships in technical chemistry				3,025	....	3,275
Total ..			5,596	7,200	3,000	4,400
TOTAL, Industrial Education—Voted ..			42,556	44,500	3,000	4,400

* Included under "42, Co-operation" (*vide* pages 330 and 348).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-4 INDUSTRIAL DEVELOPMENT			Rs.	Rs.	Rs.	Rs.
(I) Bombay Government Schemes.						
1. INDUSTRIAL ENGINEER'S WORKSHOP.						
(a) Workshop.						
A-4 (I) 1a (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	4	4		4,440		4,720
Peons (23)	1	1		260		280
Total ..			1,591	4,700	4,000	5,000
A-4 (I) 1a (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				200		100
Total ..			14	200		100
A-4 (I) 1a (3) Contingencies—						
Non-contract contingencies (books and publications)				600		600
Miscellaneous expenses			....	....		270
Other supplies and services—						
Power and light charges				460		480
Oil and stores				240		240
Timber, ferrous and non-ferrous				1,200		1,210
Tools				....		
Works				....		
Total ..			22,969	2,500	3,000	2,800
Total, Workshop—Voted ..			24,574	7,400	7,000	7,900
(b) Glass Bangle Manufacture.						
A-4 (I) (1b) (1) Pay of Establishment—						
Temporary establishment			1,873	3,300		....
A-4 (I) (1b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			107	....	....	....
A-4 (I) (1b) (3) Contingencies—						
Other supplies and services—						
Firewood				1,600		....
Silica, soda, lime and chemicals				1,440		....
Glass cullets				180		....
Apparatus				200		....
Purchase of refractories, pots, clay and other furnace materials ..				380		....
Experimental work				....		....
Pay of inferior servants				700		....
Total ..			4,701	4,500	....	....
A-4 (I) (b) (4) Grant-in-aid, contributions, etc.—						
Grant-in-aid to cottage glass works				1,300		....
Total, Glass Bangle Manufacture—Voted ..			6,681	9,100	*	*
Carried over ..			31,255	16,500	7,000	7,900

*Included under "42, Co-operation" (*vide* page 331).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	31,255	16,500	7,000	7,000
A-4 INDUSTRIAL DEVELOPMENT				
(I) Bombay Government Schemes—contd.				
1 INDUSTRIAL ENGINEER'S WORKSHOP—contd.				
(c) Village Oil Industry				
(i) *Mechanical Investigation.*				
A—4 (I) 1ci (1) Pay of Establishment—				
Temporary establishment	419	2,700		....
A–4 (I) 1ci (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	200	....	....
A–4 (I) 1ci (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		100		....
Other supplies and services—				
Cost of decorticators		2,100		....
Cost of ghanis		1,200		....
Cost of oil-seeds		3,000		....
Renewals		100		....
Experimental works		....		....
Purchase and feeding of 2 bullocks		800		....
Total ..	850	7,300	....	....
Total ci Voted ..	1,269	10,200	*	*
(ii) *Chemical Investigation.*				
A–4 (I) 1cii (1) Pay of Establishment—				
Temporary establishment		1,200		....
A–4 (I) 1cii (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary		400	....	....
A–4 (I) 1cii (3) Contingencies—				
Ordinary expenses and miscellaneous		600		....
Apparatus and chemicals		2,800		....
Total ..		3,400	....	....
Total cii Voted ..		5,000	....	....
Total—Village Oil Industry—Voted ..	1,269	15,200	*	*
Carried over ..	32,524	31,700	7,000	7,000

*Included under "42, Co-operation" (*vide* page 332).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			32,524	31,700	7,000	7,900
A-4 INDUSTRIAL DEVELOPMENT.						
(I) **Bombay Government Schemes—contd.**						
INDUSTRIAL ENGINEER'S WORKSHOP—contd.						
(d) Sann Hemp Experimental Work.						
(1) Pay of Establishment—						
Expert (300)	1			3,600		....
Master and Assistant master (30-60)	2			800		....
Temporary establishment				900		....
Total ..			2,504	5,300	....	....
(2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			227	800		....
(3) Contingencies—						
Experimental work—						
Raw materials, accessories for equipment, etc.				4,500		....
Office expenses and miscellaneous				700		....
Total ..			648	5,200	....	....
A-4 (1) 1d (4) Scholarships—						
Scholarships and prizes				1,100	....	....
A-4 (1) 1d (5) Grants-in-aid, contribution—						
Grant to the American Mission School at Ahmednagar				1,500	....	....
Total, Sann Hemp Experimental Work—Voted ..			3,379	13,900	*	*
(e) Imitation Gold Thread Manufacture.						
A-4 (I) 1e (1) Pay of Establishment—						
Temporary establishment			455	2,500	....	....
A-4 (I) 1e (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			19	100	....	....
A-4 (I) 1e (3) Contingencies—						
Plants and machinery				....		
Other supplies and services—						
Chemicals and gilding materials				1,500		
Power and oil				480		
Wire				240		
Repairs and additions				180		
Total ..			5,800	2,400	....	....
Total, Imitation Gold Thread Manufacture—Voted ..			6,274	5,000	....	....
Total, Industrial Engineer's Workshop ..			42,177	50,600	*	*
Carried over ..			42,177	50,600	7,000	7,900

* Included under "42, Co-operation" (*vide* page 333).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			42,177	50,600	7,000	7,900
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250), 2 (100—150), 2 (75—100) ..	5	5		6,140		6,300
Clerk (50—140)	1	1		900		900
Boiler attendant and mechanic (62—80)	1	1		740		762
Fieldman, Fireman and Hamal and Laboratory boys (20—30) ..	4	4		960		1,162
Servant (23)	1	1		260		276
Total ..			4,438	9,000	8,000	9,400
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary				1,000		1,200
Total ..			353	1,000	1,000	1,200
A-4 (I) 2 (3) Contingencies—						
Plant and machinery				24,000		....
Renewals, replacements and stores				5,000		5,000
Non-contract contingencies (Books and journals)				500		500
Other supplies and services—						
Miscellaneous, labour and freight charges				2,500		2,500
Total ..			16,769	32,000	25,000	8,000
A-4 (I) 2 (4) Works				....		
Total, Industrial Chemist's Laboratory—Voted ..			21,560	42,000	34,000	18,600
Carried over ..			63,737	92,600	41,000	26,500

DETAILED ACCOUNT No. 43 A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			63,737	92,600	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*contd.*						
3. VILLAGE TANNING DEMONSTRATION PARTIES.						
A-4 (I) 3 (1) Pay of establishment—						
Temporary establishment				5,800		....
Total ..			5,499	5,800	....	....
A-4 (I) 3 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary				800	....	....
Total ..			694	800	....	....
A-4 (I) 3 (3) Contingencies—						
Non-contract Contingencies—						
Raw materials				600		....
Miscellaneous expenses including freight				1,400		....
Rents, rates and taxes				700		....
Total ..			1,963	2,700	....	....
A-4 (I) 3 (4) Grants-in-aid—Contributions						
Grant-in-aid to tanners			335	1,000	....	....
A-4 (I) 3 (5) Scholarships in Tanning Schools			1,149	....	....	....
Total, Village Tanning Demonstration Parties—Voted ..			9,640	10,300	*	*
Carried over ..			73,377	1,02,900	41,000	26,500

* Included under "42, Co-operation" (*vide* page 334).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	73,377	1,02,900	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
4. DEVELOPMENT OF CANE AND BAMBOO WORK.				
A-4 (I) 4 (1) Pay of Establishment—				
Temporary establishment	878	1,400		....
A-4 (I) 4 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	100		....
A-4 (I) 4 (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including freight, rent, etc.	458	300		....
A-4 (I) 4 (4) Scholarships—				
Scholarships and prizes	157	300		....
Total, Development of Cane and Bamboo Work—Voted ..	1,493	2,100	*	*
5. DYEING DEMONSTRATION PARTIES.				
A-4 (I) 5 (1) Pay of Establishment—				
Temporary establishment	2,354	2,700		....
A-4 (I) 5 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	64	200		....
A-4 (I) 5 (3) Contingencies—				
Working charges	1,049	1,400		....
Total—Dyeing Demonstration Parties—Voted ..	3,467	4,300	*	*
6. WOOL-WEAVING SCHOOL.				
A-4 (I) 6 (1) Pay of Establishment—				
Temporary establishment	1,080	1,100		....
A-4 (I) 6 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	43	100	....	....
A-4 (I) 6 (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including rent		500		....
Pay of part-time carder and spinner		200		
Total ..	385	700	....	....
A 4 (I) 6 (4) Scholarships—				
Scholarships and prizes	90	200	....	....
Total, Wool-Weaving School—Voted ..	1,598	2,100	*	*
Carried over ..	79,935	1,11,400	41,000	26,500

* Included under "42, Co-operation" (*vide* page 335).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	79,935	1,11,400	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
7. LACQUER WORK DEMONSTRATION PARTY.				
A-4 (I) 7 (1) Pay of Establishment—				
Temporary establishment	1,135	1,300	....	....
A-4 (I) 7 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	71	200	....	....
A-4 (I) 7 (3) Contingencies—				
Rents		300	....	....
Other supplies and services		900	....	....
Total ..	525	1,200	....	....
A-4 (I) 7 (4) Scholarships—				
Fees, scholarships and prizes		500	....	....
Total, Lacquer Work Demonstration Party—Voted ..	1,731	3,200	*	*
8. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
A-4 (1) 8—Grant-in-aid to the All-India Spinners Association—Voted ..	28,150	70,300	*	*
A-4 (1) 9—Grants-in-aid to the All-India Village Industries Association—Voted ..	19,335	53,900	*	*
Carried over ..	1,29,151	2,38,800	41,000	26,500

* Included under "42, Co-operation" (*vide* pages 336 and 353).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,29,151	2,38,800	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*concld.*						
10. COIR MANUFACTURE SCHOOL.						
A-4 (I) 10 (1) Pay of Establishment—						
Supervisor (150)	1			1,800		....
Temporary establishment				1,400		....
Total ..			1,865	3,200	....	....
A-4 (I) 10 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			518	500		....
A-4 (I) 10 (3) Contingencies—						
Non-contract contingencies—						
Rent				360		....
Miscellaneous expenses, freight, cooly charges, etc.				240		....
Total ..			2,376	600	....	....
A-4 (I) 10 (4) Scholarships—						
Prizes, scholarships and fees			6	500		....
Total, Coir Manufacture School—Voted ..			4,765	4,800	*	*
11. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
A-4 (I) 11 (1) Pay of Establishment—						
Temporary establishment			2,661	2,700	....	....
A-4 (I) 11 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			696	1,000	....	....
A-4 (I) 11 (3) Contingencies—						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.			566	1,000	....	....
A-4 (I) 11 (4) Scholarships—						
Scholarships and fees			2,882	7,700	....	....
Total, Arts-Crafts—Voted ..			6,805	12,400	*	*
A-4 (I) 12—Grants to needy skilled artisans to start industries of their own			....	40,000	10,000	20,000
Total, (I) Bombay Government Schemes ..			1,40,721	2,96,000	51,000	46,500

*Included under "42, Co-operation" (*vide* page 337).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-4.—INDUSTRIAL DEVELOPMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
(II) Schemes financed by the Government of India.						
1 DEVELOPMENT OF THE HAND-LOOM INDUSTRY.						
a—Bombay City.						
A-4 (II) 1a (1) Pay of Officers—						
Marketing Officer (300—450)	1			3,700		....
Textile Designer (200)	1			2,400		....
Total ..			5,218	6,100	....	....
A-4 (II) 1a (2) Pay of Establishment—						
Temporary establishment				1,200		....
Total ..			1,129	1,200	....	....
A-4 (II) 1a (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				3,400		....
Total ..			2,220	3,400	....	....
A-4 (II) 1a (4) Contingencies—						
Non-contract contingencies—						
Miscellaneous charges including rent of telephone				200		....
Total ..			292	200	....	....
TOTAL .. a—Bombay City ..			8,859	10,900	....	....
b—Districts.						
A-4 (II) 1b (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			22,981	52,500		....
Total, Development of the hand-loom industry .. Voted ..			31,840	63,400	*	*
Carried forward ..			31,840	63,400	....	....

* Included under "42, Co-operation" (*vide* page 341).

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			31,840	63,400		
A-4 INDUSTRIAL DEVELOPMENT—*concld.*						
(II) Schemes financed by the Government of India—concld.						
2 DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.						
A-4 (II) 2 (1) Pay of Establishment—						
Wool Expert (250)	1			3,000		....
Temporary Establishment				900		....
Total ..			3,333	3,900	....	....
A-4 (II) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,700		....
Total ..			913	1,700	....	....
A-4 (II) 2 (3) Contingencies—						
Non-contract contingencies				100		....
Total ..			175	100	....	....
A-4 (II) 2 (4) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			7,926	12,200		....
Total, Development of cottage and small scale woollen industries-Voted			12,347	17,900	*	*
Total, (II) Schemes financed by the Government of India ..			44,187	81,300	....	....
TOTAL, Industrial Development—Voted ..			1,84,908	3,77,300	51,000	46,500

* Included under "42, Co-operation" (*vide* page 342).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 MISCELLANEOUS.						
1—Survey of Sericulture and Ericulture Industries.						
A-5-1 (1) Pay of Officers—						
Sericulturist (375)	1			3,300		....
A-5-1 (2) Pay of Establishment—						
Temporary establishment				800		....
A-5-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....	3,300	....	....
A-5-1 (4) Contingencies—						
Non-Contract Contingencies—						
Miscellaneous office expenses				400		....
Total, Sericulture and Ericulture—Voted ..			....	8,300	*	....
Carried over ..			....	8,300	....	....

*Included under "42, Co-operation" (*vide* page 339).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..				8,300	....	
A-5 MISCELLANEOUS—contd.						
A-5-2—EXPERIMENTS IN ARTIFICIAL SILK.						
A-5-2 (1) Pay of Officers—						
(1) Technical expert (1,500)	1			16,500		
(2) Assistant technical expert (500)	1			5,500		
Total ..			....	22,000	....	....
A-5-2 (2) Pay of Establishment—						
Fitter jobber (120)	1			1,320		
Skilled men (30)	5			1,650		
Clerk (50)	1			550		
Servants (22)	2			480		
Total ..			....	4,000	....	....
A-5-2 (3) Allowances, Honoraria—						
Cost of passages				1,500		
Consultation fees				10,000		
Total ..			....	11,500	....	....
A-5-2 (4) Contingencies—						
Rent				2,200		
Non-contract contingencies—						
Raw materials and coal				5,100		
Plant and machinery				35,000		
Office equipment and furniture				500		
Total ..			....	42,800	....	....
Total, Experiments in artificial silk ..			....	80,300	....	....
A-5-3—WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.						
A-5-3 (1) Pay of Establishment—						
Weaving and Spinning Assistant (40—60)	1			440		
Temporary establishment				260		
Total ..			....	700	....	....
A-5-3 (2) Contingencies—						
Non-contract contingencies—						
Equipment—Spinning wheels, materials and furniture				600		
Office and miscellaneous expenses				500		
Total ..			....	1,100	....	....
Total, Wool Weaving and Spinning Training Class, Poona ..			....	1,800	*	*
Carried over ..			....	90,400	....	....

*Included under "42, Co-operation" (*vide* page 338.)

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			....	90,400		
A-5 Miscellaneous—contd.						
4—Pottery Experiments.						
A-5-4 (1) Pay of Establishment—						
Geologist (300)				....		....
Temporary establishment				1,500		....
Total ..			2,082	1,500	....	....
A-5-4 (2) Allowances, Honoraria, etc.—						
Fees to Pottery Expert				900		....
Travelling allowance (ordinary)				....		....
Total ..			1,865	900	....	....
A-5-4 (3) Contingencies—						
Plant and Machinery				....		....
Experimental work				500		....
Non-Contract contingencies—						
Cost of fuel, wages of firemen, etc.				1,500		....
Total ..			1,530	2,000	....	....
A-5-4 (4) Grants-in-aid, Contributions etc.—						
Grant to a Bombay pottery factory			500	500	....	....
Total, Pottery Experiments—Voted ..			5,977	4,900	*	*
A-5-5—Industrial Survey through a Committee.						
A-5-5 (1) Pay of Establishment—						
Temporary establishment			....	4,000	8,000	....
A-5-5 (2) Allowances, Honoraria, etc.—						
Travelling allowance				1,010		....
Honorarium				2,290		....
Total ..			....	3,300	5,000	....
A-5-5 (3) Contingencies—						
Hire of furniture				250		....
Service postage and telegrams				200		....
Other charges				250		....
Total ..			....	700	1,000	....
Total, Industrial Survey Committee ..			19,214	8,000	14,000	....
A-5-6—Subsidy for handspinning in famine districts			8,163	....		....
A-5-7—All India National Planning Committee—						
Grant-in-aid			....	3,000	6,000	....
TOTAL, Miscellaneous—Voted ..			33,354	1,06,300	20,000	....

*Included under "42, Co-operation" (*vide* page 340).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1		7,500		7,800
Total ..			7,211	7,500	8,000	7,800
A-6 (2) Pay of Establishment—						
Teaching staff (20—300)	20	20		17,321		17,390
Clerks (25—80)	2	2		1,380		1,366
Servants (18—19)	2	2		444		444
Leave salary				....		....
Probable savings				—145		....
Total ..			18,688	19,000	19,000	19,200
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			9	100		100
A-6 (4) Contingencies—						
Contract contingencies				5,135		5,378
Non-contract contingencies—						
Service postage and rent, rates and taxes				271		3,772
Pay of inferior servants				2,309		2,200
City and Guilds' examination charges				150		150
Other supplies and services—						
Machinery				8,480		....
Meters and apparatus				8,155		....
Furniture				2,000		....
Water connections				250		....
Laboratory wiring				750		....
Freight and erection charges				2,000		....
Total ..			7,550	29,500	29,000	11,500
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government technical schools				1,48,000		1,47,500
Grants to local bodies				20,000		25,000
Expenditure in connection with the Committee of Direction for Industrial and Technical schools				15,000		15,000
Probable savings				—5,000		....
Total ..			1,88,059	1,78,000	1,85,000	1,87,500
A-6 (6) Scholarships—						
Scholarships				14,500		14,000
Total ..			13,492	14,500	15,000	14,000
A-6 (7) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			—24	....	....	....
TOTAL, Technical Education—Voted ..			2,34,985	2,48,600	2,56,000	2,40,100

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-7 INSPECTION OF WEIGHTS AND MEASURES.			Rs.	Rs.	Rs.	Rs.
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1		3,700		3,820
Assistant Wardens (150—10—250—15—400)	2	2		4,400		4,680
Total ..			8,249	8,100	8,000	8,500
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	6	6		8,000		8,313
Clerks (50—180)	8	8		8,562		8,900
Manual Assistants (35—50)	7	7		3,226		3,279
Servants (23)	8	8		2,212		2,208
Total ..			20,975	22,000	21,000	22,700
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				2,000		2,000
Travelling allowance (ordinary)				1,900		2,000
House-rent and other allowances				900		900
Total ..			4,411	4,800	5,000	4,900
A-7 (a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				3,000		3,000
Cost of electric energy and halalkhore charges				500		500
Books and publications				100		100
Telephone charges				250		260
Pay of inferior servants				....		185
Other supplies and services—				10,700		....
Cost of 16 sets secondary standards				4,050		....
Cost of working standards				2,500		2,500
Cost of date punches and dies				1,200		1,115
Renewals, repairs and railway freight and cooly charges ..				100		140
Other miscellaneous charges				1,200		1,200
Customs duty						
Total ..			18,966	23,600	22,000	9,000
Total, (*a*) Bombay City ..			52,601	58,500	56,000	45,100
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	41		52,530		53,735
Manual Assistants (25—1—40)	41	41		13,800		14,145
Servants (14)	41	41		6,870		6,888
Probable savings				....		—1,568
Total ..			68,049	73,200	71,000	73,200
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				11,300		11,300
Travelling allowance (ordinary)				15,500		15,500
House-rent and other allowances				400		200
Total ..			24,705	27,200	29,000	27,000
A-7 (b) (3) Contingencies—						
Non-contract contingencies—						
Railway freight, cooly charges, etc.				6,200		6,400
Rents, rates and taxes				8,800		8,800
Total ..			13,684	15,000	18,000	15,200
Total, (*b*) Districts ..			1,06,438	1,15,400	1,18,000	1,15,400
TOTAL, Inspection of Weights and Measures—Voted ..			1,59,039	1,73,900	1,74,000	1,60,500

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.			Rs.	Rs.	Rs.	Rs.
A-8 (1) Pay of officers—						
Deputy Director of Industries (900)	1	1		10,800		10,800
Leave salary	..	..		....		500
Part-time Principals (100) (75)	2	2		2,100		2,100
Total			14,311	12,900	9,000	13,400
A-8 (2) Pay of establishment—						
Part-time Lecturers (50)	3	2		1,800		1,200
Clerks (25—180)	7	8		5,962		6,568
Teaching staff	52	46		24,928		26,514
Part-time Laboratory Assistants	15	17		2,490		2,828
Servants	14	16		2,318		1,994
Leather Working School—						
Superintendent (200—10—250)	1	1		2,440		2,555
Assistant Superintendent (100—5—175)	1	1		1,220		1,230
Teaching staff	6	6		3,476		3,553
Clerk	1	1		600		609
Servants (23)	2	2		528		552
Tanning School—						
Assistant Superintendent (100—5—175)	1	1		1,220		1,272
Teaching staff	8	8		4,080		4,391
Clerk	1	..		600		1,314
Servants (20—23)	2	2		504		520
Tailoring school—						
Teaching staff	6			....		....
Probable savings				—966		—10,000
Total			19,781	51,200	39,000	45,100
A-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,000		1,000
Travelling allowance (ordinary)				1,000		1,000
Fees for examinations				3,200		3,700
House rent and other allowances				1,400		700
Total			3,200	6,600	6,000	6,400
A-8 (4) Contingencies—						
Rents, rates and taxes				5,000		2,400
Non-contract contingencies—						
Laboratory equipment				3,500		....
Electric charges				1,050		4,500
Petty supplies				3,800		....
Books and publications				1,300		1,300
Furniture				1,000		400
Service postage and telegrams				600		500
Telephone charges				200		200
Other office and miscellaneous expenses				4,450		5,500
Other supplies and services—						
Tools and machinery				21,000		....
Raw materials and chemicals				3,000		3,000
Consumable stores				5,300		2,200
Total			30,737	50,200	34,000	20,000
A-8 (5) Scholarships				4,300	6,000	7,500
TOTAL, Vocational Training of the Middle Class Unemployed—Voted			68,029	1,25,200	94,000	92,400

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			11,147	11,500	12,000	11,600
B-2 Fish Curing Yards			63,142	73,200	77,000	74,600
B-3 Scheme for improvement in fishing methods			....	51,900	....	....
Total .. Voted ..			74,289	1,36,600	89,000	86,200
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1		4,600		4,700
Total .. Voted ..			4,370	4,600	4,000	4,700
B-1 (2) Pay of establishment—						
Servants (24)	1	1		280		300
Temporary establishment				2,220		2,200
Total .. Voted ..			1,840	2,500	2,000	2,500
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				800		800
Travelling allowance (ordinary)				400		400
Total .. Voted ..			1,526	1,200	2,000	1,200
B-1 (4) Contingencies—						
Pay of boat establishment				....		....
Non-contract contingencies—						
Cost of fish				900		850
Cost of apparatus, equipment, etc.				600		600
Books and publications				200		200
Miscellaneous office expenses				300		300
Telephone charges				....		50
Total .. Voted ..			2,697	2,000	3,000	2,000
B-1 (5) Scholarships			940	1,200	1,000	1,200
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality			—226	....	....	....
TOTAL .. Voted ..			11,147	11,500	12,000	11,600

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of establishment—						
Inspector (130—5/2—170)	1	1		1,600		1,650
Clerks (50—5/2—90—E. B.—5—140)	2	2		1,404		1,450
Clerks (twelve monthly 25—80)	11	11		6,860		7,200
Clerks (nine monthly 25—1—30)	16	15		4,100		3,900
Petty yard officers (19—1 –22)	5	6		1,296		1,500
Peons (15—22)	60	59		13,740		13,300
Temporary establishment				1,300		1,300
Leave salary				....		1,000
Total ..Voted ..			28,858	30,300	30,000	31,300
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances				600		1,000
Travelling allowance (ordinary)				800		800
Total ..Voted ..			1,367	1,400	2,000	1,800
2 (3) Contingencies—						
Purchase of salt				25,800		25,800
Transport charges of salt				3,500		3,500
Petty construction and repairs				8,000		8,000
Other non-contract contingencies—						
Peons' uniforms				600		500
Service postage				400		450
Furniture and weight-scales				750		700
Cost of fish				1,000		1,000
Miscellaneous expenses				650		750
Total ..Voted ..			32,130	40,700	44,000	40,700
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for fish curing yards			+787	+800	+1,000	+800
TOTAL ..Voted ..			63,142	73,200	77,000	74,600

DETAILED ACCOUNT No. 43-B. INDUSTRIES—contd. B-Fisheries—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-3 SCHEME FOR IMPROVEMENT IN FISHING METHODS.				
B-3 (1) Allowances, Honoraria, etc.—				
Allowances to the Fisheries Officer		5,000		
B-3 (2) Contingencies—				
Cost of launch		40,000		
Apparatus and nets		6,500		
Non-contract contingencies—				
Advertisement charges		400		
Total ..		46,900		
TOTAL—Voted ..		51,900		

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-I Leave salaries and deputation pay—High Commissioner for India Voted ..	....	7,800	....	....
C-II Stores for India—High Commissioner for India .. .. Voted ..	588	....	5,000	560
C-III Other charges—High Commissioner for India .. .. Voted ..	280	....	....	....
C-IV Government scholars—Allowances, fees, etc.	....	....	1,000	....
TOTAL .. Voted ..	868	7,800	6,000	560

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Accounts. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-INSPECTOR OF FACTORIES	*Charged*	47-A	*7,994*	*17,600*	*13,200*	*17,600*
	Voted		1,20,144	1,35,400	1,18,200	1,37,900
B-LABOUR	*Charged*	47-B	*71,519*	*28,400*	*69,800*	*41,300*
	Voted		1,60,476	1,55,200	2,01,800	2,47,700
Inspection and Tests—						
C-INSPECTOR OF STEAM BOILERS	*Charged*	47-C	*1,200*	*600*	*600*	*600*
	Voted		1,19,955	1,20,200	1,23,800	1,22,800
Statistics—						
D-PROVINCIAL STATISTICS	Voted	47-D	10,200	10,200	10,200	10,200
Miscellaneous—						
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted		3,000	3,000	3,000	3,000
F-EXAMINATIONS	*Charged*	47-F	*3,089*	*4,000*	*3,800*	*3,000*
	Voted		12,267	11,700	11,600	12,100
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted	47-G	2,899	2,800	2,900	2,700
H-MISCELLANEOUS	*Charged*	47-H	*2,424*	*800*	*800*	*700*
	Voted		2,96,639	5,35,800	6,99,500	3,63,300
I-CHARGES IN ENGLAND	*Charged*	47-I	*15,033*	*39,000*	*33,200*	*19,720*
	Voted		6,724	9,280	10,000	....
J-LOSS OR GAIN BY EXCHANGE	*Charged*		*89*	....	*117*	....
	Voted		41	....	35	....
For rounding	*Charged*			*—400*	*+483*	*+480*
	Voted			+320	—35	+300
TOTAL			8,33,698	10,74,000	13,08,000	9,87,000
	Charged		*1,01,353*	*90,000*	*1,27,000*	*87,000*
	Voted		7,32,345	9,84,000	11,81,000	9,00,000

DETAILED ACCOUNT No. 47-A. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A-Inspector of Factories.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—						
Chief Inspector (Rs. 950—50—1,250) .. .. *Charged* ..	*1*	*1*		*15,000*		*15,000*
Senior and junior inspectors and lady inspector (170—1,100) .. .. .. Voted ..	12	12		79,094		71,000
Certifying surgeons (350) (200—40—450) .. Voted ..	2	2		10,800		10,800
Probable savings .. .. .. *Charged* ..				....		....
Voted ..				—7,794		....
Total .. *Charged* ..			*6,458*	*15,000*	*15,000*	*15,000*
Voted ..			70,457	82,100	66,700	81,800
A (2) Pay of Establishment—						
Superintendent and clerks (25—250)	18	21		18,754		19,960
Servants (17—28)	14	16		3,748		4,140
Temporary establishment	..	..		2,100		2,000
Leave salary	..	..		598		....
Probable savings	..	..		....		—100
Total .. Voted ..			23,092	25,200	25,000	26,600
A (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged*				*1,200*		*1,200*
ordinary .. *Charged*				*500*		*500*
Travelling allowance .. fixed .. Voted				10,980		10,800
ordinary .. Voted				6,000		6,000
House-rent and other allowances .. *Charged*				*900*		*900*
Voted				4,264		4,200
Fees .. .. Voted				100		200
Probable savings .. .. .. *Charged*				....		....
Voted				—744		....
Total .. *Charged*			*1,536*	*2,600*	*3,200*	*2,600*
Voted			19,103	20,600	19,000	21,200
A (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes..				3,240		3,290
Telephone charges				150		100
Service postage and telegrams				2,000		2,800
Office expenses and miscellaneous..				1,906		1,900
Pay of inferior servants				204		210
Total .. Voted			7,492	7,500	7,500	8,300
TOTAL ..			1,28,138	1,53,000	1,36,400	1,55,500
Charged			*7,994*	*17,600*	*18,200*	*17,600*
Voted			1,20,144	1,35,400	1,18,200	1,37,900

DETAILED ACCOUNT No. 47-B.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
B-Labour.

	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
B-1 LABOUR.			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Officers—						
Commissioner of Labour (1,000—2,250).. .. *Charged* ..	..	*1*		....		*18,000*
Voted ..	1	..		20,400		....
Assistant commissioners of labour, Bombay and Ahmedabad (275—900) .. .. .. Voted ..	4	4		29,344		28,790
Leave salary .. .. .. Voted ..				4,556		5,310
Total .. *Charged* ..			*25,800*	....	*21,300*	*18,000*
Voted ..			33,725	54,300	31,500	34,100
B-1 (2) Pay of Establishment—						
Investigators and clerks (25—350)	23	24		39,936		39,665
Servants (17—29)	9	9		2,538		2,568
Temporary Establishment				....		5,600
Probable savings	..	..	....	—3,174		—1,933
Total .. Voted ..			39,821	39,300	44,200	45,900
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. Voted				5,100		4,800
Travelling allowance (ordinary) .. .. *Charged*				....		*500*
Voted				1,676		1,676
House-rent and other allowances .. .. *Charged*				....		*1,900*
Voted				24		24
Total .. *Charged*			*1,966*	....	*3,300*	*2,400*
Voted			5,442	6,800	5,500	6,500
B-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				780		1,010
Service postage and telegrams				2,000		2,290
Office expenses and miscellaneous				320		400
Purchase and repairs to furniture				100		200
Books and periodicals				400		400
Total .. Voted			3,795	3,600	4,700	4,300
TOTAL ..B-1—Carried over .. *Charged*			*27,766*	....	*24,600*	*20,400*
Voted			82,783	1,04,000	85,900	90,800

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought over .. *Charged* ..			*27,766*	....	*24,600*	*20,400*
Brought over .. Voted ..			82,783	1,04,000	85,900	90,800
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.						
B-2 (1) Pay of Officers—*Labour Officers (1,000—100—1,350 plus special pay 200 and personal pay 60)* .. *Charged* ..	*1*	*1*		*16,300*		*19,200*
Mofussil Labour Officers (150—10—300) .. .. Voted ..	..	3		....		5,600
Assistant Labour Officer (150—10—300) .. .. Voted ..	..	1		....		1,800
Total .. *Charged* ..			*16,050*	*16,300*	*20,800*	*19,200*
Total .. Voted ..			....	....	2,500	7,400
B-2 (2) Pay of Establishment—						
Assistant to the Labour Officer (100—5—150)	1	1		1,424		1,440
Clerks (50—5/2—90)	1	5		600		2,400
Servants (23, 27)	2	7		576		1,760
Total .. Voted ..			2,070	2,600	3,600	5,600
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*2,300*		*2,500*
House-rent and other allowances .. .. Voted ..				....		480
Travelling allowance—fixed .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance—fixed .. .. Voted ..				500		1,000
Travelling allowance—ordinary .. .. Voted ..				....		720
Total .. *Charged* ..			*6,486*	*4,100*	*4,300*	*4,300*
Total .. Voted ..			502	500	1,100	2,200
B-2 (4) Contingencies—						
Contract contingencies—miscellaneous expenses				400		400
Non-contract contingencies—						
Service postage and telegrams				70		100
Lighting charges				180		180
Telephone charges				1,600		400
Other items				350		480
Rent, rates and taxes				....		1,790
Furniture				....		50
Total ..			2,359	2,600	2,500	3,400
TOTAL—B-2 .. *Charged* ..			*22,536*	*20,400*	*25,100*	*23,500*
TOTAL—B-2 .. Voted ..			4,931	5,700	9,700	18,600
B-3 AMENITIES TO INDUSTRIAL LABOUR.						
B-3 (1) Pay of Officers—						
5 Labour Welfare Officers				7,500	5,200	6,000
B-3 (2) Pay of Establishment—						
Temporary establishment				13,500	9,800	51,600
B-3 (3) Allowances, Honoraria, etc.			....	....	....	2,900
B-3 (4) Contingencies—						
Supplies and services—						
Medical apparatus						1,200
Canteens						1,000
Machinery						2,000
Medicines						3,000
Raw materials						2,000
Furniture						1,600
Contingencies, Carried forward ..			....	....	....	10,800
Carried over .. *Charged* ..			*50,302*	*20,400*	*49,700*	*43,900*
Carried over .. Voted ..			87,714	1,09,700	95,600	1,09,400

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. LABOUR AND EMIGRATION B-Labour.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	R .	Rs.	Rs.
Brought over .. { *Charged* ..	*50,302*	*20,400*	*49,700*	*43,900*
Voted ..	87,714	1,09,700	95,600	1,09,400
B-3 AMENITIES TO INDUSTRIAL LABOUR—concld.				
Contingencies, Brought forward..		....		10,800
B-3 (4) Contingencies—concld.				
Non-contract contingencies—				
Electric charges		....		4,000
Nursery schools		....		4,500
Club activities		....		5,200
Games materials		....		5,800
Workshop expenses		....		10,000
Visual instructions		....		5,000
Repairs		....		3,100
Rents, rates and taxes		....		11,500
Maintenance of a motor car and 2 motor cycles		....		1,510
Contingent expenditure on one sound truck		....		1,110
Books and Periodicals		8,000		3,080
Other items—Miscellaneous expenses		1,500		6,500
Total ..		9,500	56,600	72,100
B-3 (5) Grants-in-aid, Contributions and Donations, etc.—				
Grant to the All-India Spinners' Association for conducting the hand-spinning and weaving section of the Ahmedabad centre		8,000		....
Grants to other social welfare institutions		2,500		....
Total ..		10,500	....	....
Total—B-3 Voted ..	48,950	41,000	71,600	1,32,600
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE.				
B-4 (1) Pay of Officers .. .. { *Charged* ..		*8,000*	*20,000*	....
Voted ..		300	2,600	....
B-4 (2) Pay of Establishment .. .. Voted ..		2,192	17,300	....
B-4 (3) Allowances, Honoraria etc. .. .. .. { *Charged* ..		....	*100*	....
Voted ..		1,428	5,900	....
B-4 (4) Contingencies .. .. Voted ..		580	3,000	....
Total—B-4 .. { *Charged* ..	*21,217*	*8,000*	*20,100*	....
Voted ..	23,812	4,500	28,800	....
B-5 COURT OF INDUSTRIAL ARBITRATION.				
B-5 (1) Pay of Establishment—				
Secretary to the Industrial Court (150—10—250)		....		1,800
2 clerks (50—250)		....		2,400
1 peon (23)		....		300
Total ..	....	....	....	4,500
B-5 (2) Allowances, Honoraria etc.—				
Travelling allowance .. .. .. { *Charged* ..		....		*400*
Voted ..		....		400
B-5 (3) Contingencies—				
Non-contract contingencies—				
Furniture		....		400
Service postage		....		200
Books and periodicals				200
Total ..	....	....	....	800
Total—B-5 .. { *Charged* ..	....	....	....	*400*
Voted ..	....	....	1,000	5,700
B-6 EMPLOYMENT BUREAU, BOMBAY.				
B-6 (1) Pay of Officers		....	2,800	....
B-6 (2) Pay of Establishment		....	900	....
B-6 (3) Allowances, Honoraria etc.—				
Travelling allowances		....	800	....
B-6 (4) Contingencies—				
Non-contract contingencies		....	300	....
Total ..	....	....	4,800	....
GRAND TOTAL ..	2,31,995	1,83,600	2,71,600	2,92,000
Charged ..	*71,519*	*28,400*	*69,800*	*44,300*
Voted ..	1,60,476	1,55,200	2,01,800	2,47,700

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-INSPECTOR OF STEAM BOILERS.						
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1		18,000		18,000
Inspectors 1 (400—30—900), 1 (600—20—700), 3 (400—20—600), 3 (300—20—600)	8	8		52,447		51,400
Probable savings				—2,247		....
Total .. Voted ..			69,220	68,200	70,400	69,400
C-(2) Pay of Establishment—						
Superintendent* and clerks (50—250)	15	15		21,995		22,881
Servants (17—28)	11	11		2,992		3,136
Probable savings				—1,387		—1,017
Total .. Voted ..			24,475	23,600	25,400	25,000
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed .. .. Voted				10,800		11,000
Travelling allowance { ordinary .. .. Voted				6,700		7,100
House-rent and other allowances .. Voted				4,090		4,330
Fees to commissioners .. Voted				300		300
Fees to examiners .. .. { *Charged*				*600*		*600*
Fees to examiners .. .. { Voted				2,450		2,500
Cost of passages .. .. .. Voted				560		....
Probable savings .. .. .. Voted				—600		—830
Total .. { *Charged*			*1,200*	*600*	*600*	*600*
Total .. { Voted			22,578	24,300	24,200	24,400
C-(4) Contingencies—						
Non-contract Contingencies—						
Rents, rates and taxes				953		950
Telephone charges				50		50
Service postage and telegrams				1,400		1,400
Office expenses and miscellaneous				1,675		1,600
Other items				22		....
Total—Voted ..			3,682	4,100	3,800	4,000
TOTAL ..			1,21,155	1,20,800	1,24,400	1,23,400
Charged			*1,200*	*600*	*600*	*600*
Voted			1,19,955	1,20,200	1,23,800	1,22,800

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.					
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)		1,200	1,200	1,200	1,200
D-(2) Contingencies—					
Non-contract conting ncies—					
Allowance to R.man Catholic Archbishop of Bombay			8,975		8,985
Office expenses and miscellaneous			25		15
Total ..		9,000	9,000	9,000	9,000
TOTAL .. Voted		10,200	10,200	10,200	10,200

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.					
SUMMARY.					
F-1 Departmental and Other Examinations	*Charged* ..	*2,963*	*3,800*	*3,700*	*3,500*
	Voted ..	6,461	5,400	5,000	5,800
F-2 Board of examiners for granting certificates of competency to electrical contractors and wiremen.	*Charged* ..	*126*	*200*	*100*	*100*
	Voted ..	4,673	4,900	5,200	5,100
F-3 Co-operation and accountancy diploma board .. Voted ..		1,133	1,400	1,400	1,200
TOTAL ..		15,356	15,700	15,400	15,700
	Charged ..	*3,089*	*4,000*	*3,800*	*3,600*
	Voted ..	12,267	11,700	11,600	12,100
F-1 Departmental and other Examinations.					
F-1 (3) Allowances, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*100*		.....
	Voted ..		400		300
Fees to members and assessors	*Charged* ..		*3,700*		*3,500*
	Voted ..		3,900		4,300
Total ..	*Charged* ..	*2,963*	*3,800*	*3,700*	*3,500*
	Voted ..	5,443	4,300	4,100	4,600
F-1 (4) Contingencies—					
Contract contingencies—office expenses and miscellaneous			600		600
Non-contract contingencies—					
Service postage and telegrams			210		300
Expenditure on pasting of correction slips			200		200
Other items			90		100
Total—Voted ..		1,018	1,100	900	1,200
TOTAL ..	*Charged* ..	*2,963*	*3,800*	*3,700*	*3,500*
	Voted ..	6,461	5,400	5,000	5,800

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
F-2 (1) Pay of Establishment—				
2 clerks (50–160)		....		1,350
1 servant (23)		....		250
Temporary establishment Voted		1,700		....
Total	1,560	1,700	1,600	1,600
F-2 (2) Allowances, Honoraria, etc.—Fees for setting and valuing papers *Charged*	*126*	*200*	*100*	*100*
Voted	1,448	1,500	1,800	1,800
F-2 (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		800		800
Examination charges and miscellaneous		900		900
TOTAL .. Voted	1,665	1,700	1,800	1,700
TOTAL *Charged*	*126*	*200*	*100*	*100*
Voted	4,673	4,900	5,200	5,100
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.				
F-3 (1) Pay of Establishment—Temporary establishment	119	200	200	200
F-3 (2) Allowances, Honoraria, etc.—				
Honoraria		200		150
Travelling allowance (ordinary)		200		150
Fees for setting and assessing papers		600		600
Total	890	1,000	1,000	900
F-3 (3) Contingencies—				
Non-contract contingencies—office expenses and miscellaneous	124	200	200	100
TOTAL .. Voted	1,133	1,400	1,400	1,200

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS. Miscellaneous. G-Administration of Indian Partnership Act, 1932.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.	Rs.	Rs.	Rs.	Rs.
Registrar of Firms.				
G-(1) Pay of Officers—Registrar of Firms (special pay Rs. 100)	1,200	1,200	1,200	1,200
G-(2) Pay of Establishment—Clerks 1 (S. P. 30), 1 (50—5—140)	1,142	1,100	1,100	1,100
G-(3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		480		300
Service postage and telegrams		120		100
Total ..	557	600	600	400
TOTAL—Voted ..	2,899	2,900	2,900	2,700
DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.				
SUMMARY.				
H-1 Commissioner under the Workmen's Compensation Act .. *Charged* ..	*114*	*200*	*200*	*100*
Voted ..	7,724	7,800	8,600	8,900
H-2 Industrial Schools .. .. *Charged* ..	*600*	*600*	*600*	*600*
Voted ..	1,17,820	1,16,000	1,15,100	1,10,700
H-3 Juvenile Branch .. .. Voted ..	82,136	3,07,800	3,29,500	1,41,700
H-4 Backward Class Officer .. .. *Charged* ..	*1,710*	....	....	....
Voted ..	88,959	1,04,200	1,06,300	1,02,000
H-5 Expenditure in connection with the opening of grain shops for price control. Voted.	....	....	1,40,000	....
TOTAL ..	2,99,063	5,36,600	7,00,300	3,64,000
Charged ..	*2,424*	*800*	*800*	*700*
Voted ..	2,96,639	5,35,800	6,99,500	3,63,300
	Strength. 1939-40	Strength. 1940-41		
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.				
H-1 (2) Pay of Establishment—				
Clerks and bailiffs (45—175)	4	5		6,112
Servants (22—24)	2	2		588
Temporary establishment	..	..		300
				6,900
				550
				550
Total .. Voted ..			6,911	7,000	7,500	8,000
H-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. *Charged* ..				200		100
Voted ..				100		200
House-rent allowance and fees to assessors .. .. Voted ..				....		
Total .. *Charged* ..			*114*	*200*	*200*	*100*
Voted ..			146	100	300	200
H-1 (4) Contingencies—				
Non-contract contingencies—				
Telephone charges				50		50
Service postage and telegrams				500		500
Books and periodicals				40		30
Other charges				110		120
Total—Voted ..			667	700	800	700
TOTAL .. *Charged* ..			*114*	*200*	*200*	*100*
Voted ..			7,724	7,800	8,600	8,900

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous H-Miscellaneous.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
H-2 INDUSTRIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . *Charged* ..			*600*	*600*	*600*	*600*
Superintendent (200—20—600) .. Voted ..	1	1	4,247	4,500	4,500	4,700
H-2 (2) Pay of Establishment—						
Superior establishment (25—200)	16	16		10,771		10,415
Inferior establishment (20—50)	16	16		4,575		4,595
Temporary establishment				480		480
Leave salary				....		310
Probable savings				—326		....
Total .. Voted ..			15,432	15,500	15,200	15,800
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				360		360
Travelling allowance (ordinary)				50		50
House-rent and other allowances				655		650
Rewards for service and recapture				635		540
Total .. Voted ..			1,532	1,700	1,500	1,600
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges				450		500
Agricultural expenses				400		400
Transfer charges				1,073		1,400
Conservancy charges				400		400
Water supply				1,530		1,530
Other items				1,327		470
Non-contract contingencies—						
Service postage and telegrams				150		150
Pay of inferior servants				576		570
Supplies and services—						
Rations				11,500		11,500
Raw materials				2,000		2,200
Medicines and hospital equipment				400		400
Clothing and bedding				1,794		1,700
Poultry farming				100		100
Games				300		300
Other items				....		480
Total—Voted ..			22,609	22,000	24,800	22,100
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions				69,725		64,400
Maintenance of juvenile female convicts				175		....
Total .. Voted ..			71,640	69,900	66,700	64,400
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177). Voted ..			+2,000	+2,000	+2,000	+1,700
Add—Amount transferred from 38-Medical (page 270) .. Voted ..			+360	+400	+400	+400
TOTAL .. *Charged* ..			*600*	*600*	*600*	*600*
TOTAL .. Voted ..			1,17,820	1,16,000	1,15,100	1,10,700

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. H-Miscellaneous.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (400—650) .. .. Voted ..	1	1		7,000		5,100
Leave salary				....		1,300
Total ..			6,675	7,000	7,000	6,400
H-3 (2) Pay of Establishment—						
Clerks (25-100)	1	2		1,584		1,510
Servant (18)	1	1		216		210
Assistant Inspector (135—5—180)	1	1		1,600		1,680
Voted ..			1,336	3,400	3,000	3,400
H-3 (3) Allowances, Honoraria—						
Travelling allowance (ordinary) .. .. .. Voted ..			1,316	1,400	1,400	1,400
H-3 (4) Contingencies—						
Supplies and services—						
Moving charges of children				490		400
Printing and purchase of books				....		50
Other items				10		50
Total—Voted ..			413	500	500	500
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..				9,500		9,500
The Children's Aid Society				2,70,000		1,02,000
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act				4,000		6,000
Bombay Province Probation and Aftercare Association ..				6,000		7,000
Total .. Voted ..			67,496	2,89,500	3,11,200	1,24,500
H-3 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177). Voted ..			+4,900	+4,000	+4,000	+3,500
Add—Amount transferred from "28-Jails and Convict Settlements" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children's Act (page 177) .. Voted ..			....	+2,000	+2,400	+2,000
TOTAL .. Voted ..			82,136	3,07,800	3,29,500	1,41,700

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-4 BACKWARD CLASS OFFICER.						
H-4 (1) Pay of Officers— .. .. .. *Charged* ..			*1,575*	....	....	....
H-4 (2) Pay of Establishment—						
Superintendent 1 (100) etc. and S. M. S. Officer, special pay 1 (10)	2	2		1,296		1,300
Servant 1 (17)	1	1		204		200
Leave salary				....		....
Total .. Voted ..			1,578	1,500	1,500	1,500
H-4 (3) Allowances, Honoraria, etc. *Charged* ..			*135*	....	....	....
H-4 (4) Contingencies—						
Contract contingencies—						
Water charges				80		80
Sports accessories				50		50
Garden charges				40		40
Other items				90		90
Non-contract contingencies—						
Pay of inferior servants				635		650
Rents, rates and taxes				1,675		1,675
Supplies and services—						
Contingencies for food and other charges for boys				5,030		5,015
Experiments in building sites				1,000		1,000
Total—Voted			9,376	8,600	8,700	8,600
H-4 (5) Scholarships .. .. Voted			5,624	4,000	7,000	6,000
H-4 (6) Grants-in-aid, Contributions, etc.—Grants to backward class hostels Harijan sevak sanghs and Institutions and societies working for the uplift of aboriginal tribes in partially excluded areas .. .. Voted			38,881	56,600	55,600	56,600
H-4 (7) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177)... Voted			+33,500	+33,500	+33,500	+29,300
TOTAL .. { *Charged*			*1,710*	....	....	....
{ Voted			88,959	1,04,200	1,06,300	1,02,000
DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.						
I-1 Leave salaries and deputation pay ..High Commissioner for India { *Charged*.. ..			*5,638*	*30,040*	*27,480*	*7,960*
{ Voted			6,724	9,280	10,000	....
I-2 Sterling overseas pay .. High Commissioner for India .. *Charged*			*9,400*	*8,960*	*5,720*	*11,760*
TOTAL			21,762	48,280	43,200	19,720
Charged			*15,038*	*39,000*	*33,200*	*19,720*
Voted			6,724	9,280	10,000	....

50, Civil Works.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.
(*i*) Civil Buildings—					
Land Revenue		1,182	4,000	4,000	400
Excise		12,999	17,500	9,500	17,500
Forest		4,883	4,000	4,000	4,000
Registration		198	40	....	200
General Administration .. .. .. *Charged* ..		*31,837*	*34,000*	*34,000*	*34,000*
General Administration .. .. .. Voted ..		42,342	1,01,700	96,000	88,700
Administration of Justice		18,790	3,66,100	51,000	3,45,100
Jails and Convict Settlements		7,634	92,700	52,800	45,000
Police		1,39,316	75,800	3,50,000	3,91,200
Education		1,60,756	13,700	85,000	3,03,000
Medical .. .. *Charged* ..		....	....	*600*	....
Medical .. .. Voted ..		2,22,398	3,81,700	2,13,000	1,85,200
Public Health	50-A	5,711	10,800	9,500	10,800
Agriculture		2,949	3,500	2,000	3,500
Industries		49,885	52,100	52,000	3,000
Civil Works		45,110	31,000	34,700	33,100
Stationery and Printing		4,234	4,560	1,500	3,100
Miscellaneous Departments		12,189	1,10,000	1,43,000	46,500
Special Development Programme				....	10,800
Total, Civil Buildings ..		7,62,413	13,03,200	11,42,600	15,25,100
(*ii*) Communications (Ordinary)		2,60,409	2,84,000	3,35,000	3,00,600
(*iii*) Communications (Road Development Account)		27,75,464	35,59,500	31,00,000	27,77,000
(*iv*) Miscellaneous		3,058	....	2,000	....
Total, Original Works		38,01,344	51,46,700	45,79,600	46,02,700
B-Repairs—					
Repairs (Ordinary) .. .. .. *Charged* ..		*2,04,636*	*2,03,000*	*2,03,000*	*2,03,000*
Repairs (Ordinary) .. .. .. Voted ..	50-B	40,22,675	40,02,000	40,34,000	40,02,000
Total, Repairs ..		42,27,311	42,05,000	42,37,000	42,05,000
Total, Original Works and Repairs ..		80,28,655	93,51,700	88,16,600	88,07,700
C-Establishment*—					
Establishment (Ordinary) .. .. *Charged* ..	50-C	*2,73,085*	*2,47,500*	*2,43,134*	*3,52,300*
Establishment (Ordinary) .. .. Voted ..		16,83,801	16,45,700	16,16,972	16,23,800
Establishment (Central Road Fund) .. *Charged* ..	50-C	*23,960*	*27,100*	*6,060*	....
Establishment (Central Road Fund) .. Voted ..		9,820	11,200	1,900	....
D-Tools and Plant .. .. Voted ..	50-D	1,86,769	1,28,000	1,50,000	1,53,000
E-Grants-in-aid Ordinary .. .. *Charged* ..		*6,990*	....	*1,500*	*180*
E-Grants-in-aid Ordinary .. .. Voted	50-E	9,51,146	8,97,200	8,97,000	6,80,000
E-Grants-in-aid Road Development Account .. Voted ..		55,000	....	42,000	1,03,000
F—Suspense	50-F	—4,348	5,000	15,000	10,000
G-Charges in England*—					
Establishment (Ordinary) .. .. *Charged* ..	50-C	*87,522*	*86,200*	*87,560*	*41,700*
Establishment (Ordinary) .. .. Voted ..		4,479	6,100	8,000	5,200
Establishment (Central Road Fund) .. .. *Charged* ..	50-C	*2,136*	*2,200*	*440*	
H-Loss or gain by exchange—					
Establishment (Ordinary) .. .. *Charged* ..		*524*	....	*306*	
Establishment (Ordinary) .. .. Voted ..		28	....	28	
Establishment (Central Road Fund) .. .. *Charged* ..		*—1*	....		
Establishment (Central Road Fund) .. .. Voted ..		....	....		
Rounding .. .. .. *Charged* ..		....	....	*—600*	*—180*
Rounding .. .. .. Voted ..		....	+100	+100	—700
GRAND TOTAL ..		1,13,09,566	1,24,08,000	1,18,86,000	1,17,76,000
Charged ..		*6,30,689*	*6,00,000*	*5,76,000*	*6,31,000*
Voted ..		1,06,78,877	1,18,08,000	1,13,10,000	1,11,45,000

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 4,92,700 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 425.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Settlement Commissioner and Director of Land Records ..			....	..	..	400
	Total—Land Revenue ..			1,182	4,000	4,000	400
	EXCISE.						
	Minor Works.						
2	Commissioner of Excise			....	..	..	17,500
	Total—Excise ..			12,999	17,500	9,500	17,500
	FOREST.						
	Minor Works.						
3	Chief Conservator of Forests, Province of Bombay ..	..	..	....	..	..	4,000
	Total—Forest ..			4,883	4,000	4,000	4,000
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration						200
	Total—Registration ..			198	40		200
	GENERAL ADMINISTRATION.						
	New Major Works.						
5	Accommodation for Revenue and other offices at Ahmedabad (resumption of the Travellers' Bungalow from the District Local Board, Ahmedabad, and improvements) ..	47,000	..	....	..	..	47,000
	Major Works in progress.						
6	Additions and alterations to the old Pravara Canals Division Office Building at Ahmednagar to accommodate the Revenue and District Inspector of Land Records Offices	69,059	60,000	....	....	....	9,000
	Minor Works.						
7	Government Houses						*34,000*
8	Commissioner, Northern Division						3,400
9	Commissioner, Central Division						23,000
10	Commissioner, Southern Division						4,800
11	Superintending Engineer, Northern Circle						500
12	Superintending Engineer, Southern Circle						300
13	Electrical Engineer to Government						700
	Total—General Administration .. *Charged* ..			*31,837*	*34,000*	*34,000*	*34,000*
	Total—General Administration .. Voted ..			42,342	1,01,700	96,000	88,700

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	Major Works in progress.						
14	Extensions to the High Court Buildings, Bombay ..	3,50,000	28,000				3,22,000
	Minor Works.						
15	Commissioner, Northern Division	..					2,000
16	Commissioner, Central Division	..					9,100
17	Commissioner, Southern Division	..					4,000
18	Superintending Engineer, Northern Circle	..					8,000
	Total—Administration of Justice ..			18,790	3,66,100	51,000	3,45,100
	JAILS AND CONVICT SETTLEMENTS.						
	Major Works in progress.						
19	Construction of a new sub-jail at Nadiad	88,000	47,700				40,000
	Minor Works.						
20	Inspector-General of Prisons	..					5,000
	Total—Jails and Convict Settlements ..			7,634	92,700	52,800	45,000
	POLICE.						
	New Major Works.						
21	Construction of quarters for 74 Constables at Bandra ..	81,400	..	..			81,400
	Major Works in progress.						
22	Police accommodation scheme at Bandra, Vile Parle, Kurla and Andheri in connection with the formation of Greater Bombay	5,00,000	2,50,000				2,50,000
	Minor Works.						
23	Inspector-General of Police	..					54,600
24	Commissioner of Police, Bombay	..					5,200
	Total—Police ..			1,39,316	75,800	3,50,000	3,91,200

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EDUCATION.						
	New Major Works.						
25	Improvements to the buildings of the Training Institute for Physical Education, Kandivli, and additional improvements to the buildings in connection with the Short Term Course for Secondary Teachers held at the Institute ..	39,395	..				23,300*
	Major Works in progress.						
26	New building for the Government Law College, Bombay ..	2,96,000	30,000				2,66,000
	Minor Works.						
27	Director of Public Instruction	..	..				13,400
28	Director, Sir J. J. School of Art, Bombay	..	..				300
	Total—Education ..			1,60,756	13,700	85,000	3,03,000
	MEDICAL.						
	New Major Works.						
29	Construction of a new Out-patient Department and Hostel for Medical Women Students and quarters for nurses in the compound of the Cama and Albless Hospitals, Bombay	1,67,000	..				1,06,000
	Major Works in progress.						
30	Quarters for 48 attendants at the Central Mental Hospital, Yeravda	47,513	25,000				22,500
	Minor Works.						
31	Surgeon-General with the Government of Bombay ..	..					56,700
	Total—Medical .. *Charged* ..			....	....	*600*	....
	Total—Medical .. Voted ..			2,22,398	3,81,700	2,13,000	1,85,200

*This provision is intended for the following items :—

(i) Block of latrines for Hostel A.
(ii) Pump House and improvements to wells.
(iii) Construction of R. C. C. Tanks for proper Chlorination of Water.
(iv) Improvements to hostels for male students (providing new baths).
(v) Isolation ward and Dispensary.
(vi) Clearing and levelling the women's playground.
(vii) All items in connection with improvements to buildings for the Short Term Course for Secondary Teachers (estimated to cost Rs. 6,928).

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PUBLIC HEALTH.						
	Minor Works.						
32	Surgeon-General with the Government of Bombay						9,300
33	Director of Public Health						1,500
	Total—Public Health ..			5,711	10,800	9,500	10,800
	AGRICULTURE.						
	Minor Works.						
34	Director of Agriculture						2,000
35	Director of Veterinary Services, Province of Bombay ..						1,500
	Total—Agriculture ..			2,949	3,500	2,000	3,500
	INDUSTRIES.						
	Minor Works.						
36	Director of Industries						3,000
	Total—Industries ..			49,885	52,100	52,000	3,000
	CIVIL WORKS.						
	Minor Works.						
37	Superintending Engineer, Northern Circle						8,300
38	Superintending Engineer, Central Circle						17,200
39	Superintending Engineer, Deccan Irrigation Circle ..						100
40	Superintending Engineer, Southern Circle						5,000
41	Electrical Engineer to Government						1,000
42	Consulting Public Health Engineer to Government ..						1,500
	TOTAL—Civil Works ..			45,110	31,000	34,700	33,100

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	STATIONERY & PRINTING.						
	Minor Works.						
43	Superintendent, Government Printing & Stationery, Bombay						3,100
	TOTAL—Stationery and Printing ..			4,234	4,560	1,500	3,100
	MISCELLANEOUS DEPARTMENTS.						
	New Major Works.						
44	Construction of a pavilion at Sholapur in connection with social amenities for industrial labour	24,000	..				24,000
45	Construction of a second industrial workshop at Ahmedabad	27,000					21,000
	Minor Works.						
46	Chief Inspector of Certified Schools and Backward Class Officer	..					1,500
	TOTAL—Miscellaneous Departments ..			12,189	1,10,000	1,43,000	46,500
	SPECIAL DEVELOPMENT PROGRAMME.						
47	Buildings in connection with the Silk Farm at Belgaum ..	10,792					10,800
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
48	Construction of a submersible bridge over the river Indrayani at Dehu, Poona Division	40,500	..				40,500
49	Providing a new ferry boat at Newasa and additions and alterations to the ferry arrangements at Toka, Ahmednagar Division	19,250	..				19,200
50	Widening of the Ghodbunder Road in the Thana Division in Town Planning Scheme, Bandra No. III	59,674	..				59,600
	Major Works in progress.						
51	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall	34,958	28,000				6,900
52	Constructing a diversion of Kaira-Mehmedabad Road at Kaira Town	14,151	9,000				4,200
53	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	30,507	23,700				6,800
54	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	2,10,838	2,01,300				9,500
55	Improving Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,56,337	2,45,000				7,600

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	COMMUNICATIONS (ORDINARY)—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Major Works in progress—*contd.*						
56	Widening Belgaum-Hungund Road—Section from Kamatgi to Hungund, Bijapur Division	49,308	32,900				16,400
57	Improvements to Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of Poona-Sholapur-Bijapur-Hubli Road, Bijapur Division	91,258	44,000				20,000
58	Improvements to Section from Bijapur to junction with Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvements to road surface, Bijapur Division ..	1,23,017	83,000				20,000
59	Improvements to the Benni Nalla Causeway in mile 158 of Hubli-Sholapur Road, Bijapur Division	13,807	10,500				3,000
	Minor Works.						
60	Superintending Engineer, Northern Circle	..					26,800
61	Superintending Engineer, Central Circle	..					20,300
62	Superintending Engineer, Southern Circle	..					29,800
63	Superintending Engineer, Deccan Irrigation Circle ..	..					10,000
	TOTAL—Communications (Ordinary) ..			2,60,409	2,84,000	3,35,000	3,00,600
	COMMUNICATIONS (ROAD DEVELOPMENT ACCOUNT).						
	New works.						
64	Improvements to the road from Anand Station to Anand Town, Kaira and Panch Mahals Division	1,30,000					51,000
	Ahmedabad-Kaira-Godhra-Indore Road.						
65	Construction of R. C. C. bridge over the Watrak river at Kaira on the Kaira-Bareja Section, Kaira and Panch Mahals Division	6,22,000					78,300

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Rajputana Road.						
66	Causeway over the Par river on the Vapi-Bulsar Section, Surat and Broach Division	1,33,715					300*
67	Bridge over the Dorotha river on the Talasari-Vapi Section, Thana Division	49,000					25,000
68	Construction of a road from Borsad to Bhadran on the Jambusar-Borsad Section, Kaira and Panch Mahals Division	1,40,200					30,000
	Karad-Tasgaon Road.						
69	Construction of a linked road connecting the Karad-Tasgaon Road and Karad-Bijapur Road, Satara Division ..	92,597					50,000
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
70	Crossing over the Gomai river on the Shahada-Taloda Section, Khandesh Division	52,000					52,000
	Satana-Malegaon Road.						
71	Improvements to the road, Nasik Division	1,25,000					30,000
	Rawalgaon-Dabhadi Road.						
72	Construction of the road, Nasik Division	43,000					10,000

*For land acquisition only.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end o 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Mahad-Bhor-Phaltan-Malsiras-Pandharpur Road.						
73	Causeway over Shevgaon nalla in mile No. 139/5 (mileage from Mahad) of the Malsiras-Pandharpur Section, Sholapur Division	37,500					30,000
	Pimpalgaon-Satana-Chandor-Vinchur Road.		..				
74	Crossing over the Girna river at Thengoda in mile No. 34 (mileage from Pimpalner) of the Satana-Chandor Section, Nasik Division	1,71,000					96,000
	Bhusawal-Yawal Road.						
75	Crossing over the Mor river in mile No. 3/7, Khandesh Division	37,458					37,000
	Shelarwadi to Dehu-Alandi Road.						
76	Improvements to the road section from Dehu to Alandi, Poona Division	25,000					25,000
	Wadgaon-Pimpri-Shrigonda-Chincholi-Jamkhed Road.						
77	Modernising the Pimpri-Jamkhed Road, mile No. 47 near Jamkhed, Ahmednagar Division	6,989					6,900
78	Bridge over the Nala in mile No. 41/8 of the Pimpri-Jamkhed Road near Patoda, Ahmednagar Division ..	25,000					25,000
79	Modernising the Pimpri-Jamkhed Road in mile No. 5 from Saraswati causeway to Lendi Nala causeway near Shrigonda, Ahmednagar Division	13,021					12,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indapur-Baramati-Nira Road.						
80	Crossing over the Wadgaon Nala in mile No. 45/5 (mileage from Indapur) on the Baramati-Nira Section, Nira Canals Division	10,000					10,000
81	Crossing over the Nala in mile No. 50/2 on the Baramati-Nira Section, Nira Canals Division	10,000					10,000
82	Crossing over the various nallas on the whole Road, Nira Canals Division	1,50,000					50,000
	Indapur-Akluj-Sangola Road.						
83	Improvements to the road, earthwork and masonry works, on the section from the river Nira to Akluj, Nira Canals Division	19,153					19,000
84	Improvements to the road, earthwork and masonry works, on the Akluj-Velapur Section, Nira Canals Division ..	80,000					31,000
85	Reconstructing the timber-topped bridge No. 194 in mile No. 121/4 of the Hubli-Annigeri Section, Dharwar Division.	37,392					25,000
	Sanikatta-Hebbul Road.						
86	Reconstructing the timber-topped culvert No. 83-A in mile No. 14/1 of the Madangeri-Hebbul Section, Kanara Division	12,704					12,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Works in progress.						
	Dahanu-Vihigaon Road.						
87	Causeway over the Surya river in mile 11/4 of the Mahim-Manor Section—Thana Division	79,450	20,000				59,000
	Sion-Chembur Road.						
88	Reconditioning and asphalting 2½″ thick, length 7 furlongs and 610 feet, Thana Division	47,200	37,000				10,000
	Bandra-Ghodbunder Road.						
89	Modernising the road surface in miles 12/8 to 18, Thana Division	90,750	45,000				45,000
	Bombay-Agra Road.						
90	Modernising the low lying miles between Igatpuri and Ghoti of the Vihigaon-Nasik Section, miles 87/0 to 91/0, Nasik Division	1,41,000	60,000				81,000
	Kapadwanj-Bibipura Road.						
91	Reconstructing the road from miles 1 to 8, Kaira and Panch Mahals Division..	79,175	53,800				21,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.
	Surat-Dhulia-Bhusawal-Edlabad-Nagpur Road.						
92	Crossing over the Anwar Nalla in the Dhulia-Jalgaon Section I, Khandesh Division	53,000	10,000				43,000
	Nawapur-Borzar-Warsa-Pimpalner-Sakri Road.						
93	Causeway over the Kan river near Sakri in mile No. 32/5 (mileage from Dhulia) of the Pimpalner-Sakri Section, Khandesh Division	18,903	13,000				5,900
	Indapur-Akluj-Sangola Road.						
94	Improvements to the road, earth work and masonry works of the Velapur-Mohod Section, Sholapur Division ..	91,500	30,000				50,000
	Poona-Paud-Mulshi Road.						
95	Improvements to the road, Poona Division	1,03,000	10,000				50,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Poona-Khadakwasla-Singhad Road.						
96	Modernising the surface with cement concrete slab in miles 3 to 4/3 of the Poona-Khadakwasla Section, Poona Irrigation and Research Division..	46,271	36,000				10,000
	Indapur-Akluj-Sangola Road.						
97	Crossing over the river Nira at Sarati on Indapur-Sarati Section, Nira Canals Division	1,30,012	50,000				50,000
	Ahmednagar-Manmad-Malegaon Road.						
98	Constructing a causeway over Nala in mile 16/4 of the Ahmednagar-Rahuri Section, Ahmednagar Division ..	12,319	500				7,300
99	Constructing a bridge over Nala in mile 30/5 of the Rahuri-Kolhar Section, Ahmednagar Division	24,505	500				21,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Hadapsar-Saswad-Nira Bridge-Lonand-Waduth-Satara Road.						
100	Construction of a submersible bridge over the river Karha in mile 20/2 in the Saswad-Nira Bridge Section, Nira Canals Division	31,800	5,000				20,000
	Bombay-Ahmedabad Road.						
101	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871*	3,52,800				29,200
	Ahmedabad-Kaira-Godhra-Indore Road.						
102	Raising and widening the bridge over the Khari river in mile No. 9/8 of the Kaira-Bareja Section, Kaira and Panch Mahals Division	16,767	9,000				7,700
	Bombay-Rajputana Road.						
103	Causeway over the Damanganga river on the Talasari-Vapi Section, Surat and Broach Division	88,151	67,800				20,000

*Estimate under revision.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS. Original Works.**	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
104	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on the Section from Kolhapur to Sankeshwar, Belgaum Division	3,94,212	3,53,000				12,500
	Bombay-Konkan-Goa Road.						
105	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba-Poladpur Road, Ratnagiri Division ..	3,43,785	2,55,000				88,000
106	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division ..	2,54,030	2,25,000				29,000
107	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,89,321	1,29,000				60,000
108	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	3,99,171	95,700				95,000
109	Improving the alignments and steep grades in miles 4/7 to 7/2 on the Pen-Panvel Section including widening of the road and masonry works, Thana Division	91,562	15,000				50,000
110	Constructing R. C. C. bridge over the Vashisti river at Chiplun on the Hatkhamba-Poladpur Section, Ratnagiri Division	4,73,527	22,000				1,60,000
111	Constructing a bridge across the Kundalika river in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division.	91,406	76,800				14,600

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
112	Acquisition of land for improvements to Pen-Panvel Road, Thana Division	30,536	15,000				15,500
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
113	Improvements to the road in miles 18—45 and 46—83 of the Shirpur-Raver Section, Khandesh Division ..	7,26,900	4,02,000				1,95,000
	Dondaicha-Shahada-Khetia Road.						
114	Improvements to the road, Khandesh Division ..	49,600	30,000				19,600
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.						
115	Providing cement concrete surface on the portion from Karad Town to Karad Railway Station, Satara Division ..	1,19,800	20,000				99,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.						
116	Extension from Edlabad to Ichhapur—*						
	(*a*) Earthwork	1,14,320	97,600				16,300
	(*b*) Submersible bridge over the Purna river ..	3,16,570	3,02,800				13,500†
	(*c*) Other masonry works	92,155	89,400				....
		5,23,045	4,89,800				29,800
	Bandra-Ghodbunder Road.						
117	Widening and raising the bridge and approaches over the Mahim Creek at Bandra	1,90,620	98,300				75,000

* By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows :—

	Cost of construction. Rs.	Cost of maintenance. Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

† Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Rewas Road.						
118	Modernizing road surface to meet modern traffic conditions, Thana Division	87,316	56,400				30,800
	Mirjan-Madras Frontier Road.						
119	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,07,753	85,700				22,000
	Kumta-Hubli Road.						
120	Improvements to miles 0 to 71/5, Kanara Division ..	2,28,656	2,11,000				15,000
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
121	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	56,600				1,200
122	Improvements to Khanapur-Yellapur Road, Part II, Kanara Division	22,301	21,600				700
123	Improving Sirsi-Kodkini Road (improving cross drainage works), Kanara Division	59,770	53,600				1,100
124	Improvements to road surface of the Yellapur-Sirsi Section, Part I, Kanara Division	2,29,900	56,100				30,000
125	Improvments to cross drainage works of the Yellapur-Sirsi Section, Part II-A, Kanara Division	23,842	21,500				16,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Dholera Town to New Dholera Port.						
126	Construction of the Road, Ahmedabad Division—						
	(*a*) Earth work and masonry works	1,00,951					
	(*b*) Brick soling with 1½" layer of metalling ..	1,19,417					
	(c) Final layer of 1½" metalling	1,12,728	2,87,000				46,000
		3,33,096*					
	Dahanu-Jawhar Road.						
127	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,42,209	1,12,800				29,000
	Ahmedabad-Barwala Road.						
128	Improvements to the Bavla-Bhayla Section, Ahmedabad Division	1,00,884	93,800				7,000

*Rupees 3 lakhs are to be met from the Government of India Reserve in the Road Development Account and the balance from the Provincial allocation.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Limdi-Sanjeli Road.						
129	Construction of the road, Kaira and Panch Mahals Division.	69,903	31,300				10,000
	Anas-Katwara Road.						
130	Construction of the road, Kaira and Panch Mahals Division.	1,11,310	84,600				15,000
	Limdi-Pethapur-Chakalia-Dohad Road.						
131	Construction of the road—Sections I to III, Kaira and Panch Mahals Division	2,86,526	2,02,000				33,000
	Baramati-Sangvi Road.						
132	Reconstructing and substantially improving Baramati-Sangvi Road, miles 0 to 8⅝, Nira Canals Division ..	1,18,201	95,800				8,000
133	Cross drainag works on Baramati-Sangvi Road—Section II, Nira Canals Division	*60,123	56,000				20,000
	Roads round about Ahmednagar.						
134	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment :—	2,02,951	1,84,000				6,000
		Rs.					
	Ahmednagar-Manmad Road	28,572					
	Ahmednagar-Dhond Road	5,423					
	Poona-Ahmednagar Road	38,084					
	Ahmednagar-Paithan Road (1 mile 4 furlongs).	26,852					
	Do. (1 mile 4 furlongs to 3 miles).	30,684					
	Ahmednagar-Shevgaon Road	40,021					
	Ahmednagar-Sholapur Road	33,315					
		2,02,951					

* Estimate under revision.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
135	Reconstructing and asphalting Bijapur-Kagwad Road, mile 1 and Bijapur-Shindgi Road (miles 1 and 2), Bijapur Division	1,43,667	54,800				50,000
136	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	99,225	77,000				22,000
137	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section I, Bijapur Division ..	97,383	68,800				4,000
138	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section II, Bijapur Division ..	1,15,855	78,300				8,000
139	Constructing a metalled road from Sindgi to British Border via Yankanchi and Golgeri, Bijapur Division	1,03,977	33,000				25,000
	Roads in and round about Karwar.						
140	Modernising of roads, Kanara Division	1,53,899	1,31,000				10,000
	Kamatgi-Gadag Road.						
141	Improving the road by providing 9" of murum soling and layer of 4½" thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	35,507	32,200				3,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Karwar-Bellary Road.						
142	Improvements to the road surface on the Hubli-Gadag Section, Dharwar Division	1,57,791	58,400				20,000
143	Reconstructing bridge No. 226-A in mile 27/4 of the Karwar-Yellapur Section, Kanara Division	68,483	36,000				32,500
144	Reconstructing bridge No. 182 in mile 115/7 of the Hubli-Annigeri Section, Dharwar Division	69,853	35,300				34,500
145	Improvements to 6 cross-drainage works—Part II, Kanara Division	76,589	24,000				35,000
	Dharwar-Saundatti-Yergatti-Gokak-Sankeshwar Road.						
146	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division ..	61,476	57,400				3,000
	Kolhar-Talikot Road.						
147	Causeway over Don Nalla near Talikot, Bijapur Division ..	39,601	34,400				5,000
148	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles 19 to 30, Bijapur Division	1,00,276	64,300				10,000
149	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 0 to 6, Bijapur Division	28,025	22,300				1,000
150	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 7 to 18, Bijapur Division ..	60,877	31,300				17,000
	Bijapur-Bagewadi Road.						
151	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths on miles 1 to 26, Bijapur Division	1,06,739	78,000				10,000

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indi-Shirdhon Road.						
152	Improving surface by providing soling and metalling, where necessary, and filling up side widths on miles 20 and 23 to 27, Bijapur Division	31,728	23,200				5,000
	TOTAL—Communications (Road Development Account)			27,75,464	35,59,500	31,00,000	27,77,000
	MISCELLANEOUS.						
	.. .. ..	..	..				
	Total—Miscellaneous ..			3,058	....	2,000	....
	TOTAL—Original Works ..			38,01,344	51,46,700	45,79,600	46,02,700
	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. Repairs.						
	B-Repairs—						
	Ordinary—						
	Northern Circle .. { Buildings				5,10,000		5,10,000
	Communications				7,40,000		7,40,000
	Central Circle .. .. { Buildings—*Charged*				*1,63,000*		*1,63,000*
	Buildings—Voted				2,45,0 0		2,43,000
	Communications				10,50,000		10,50,000
	Southern Circle.. .. { Buildings				1,19,000		1,19,000
	Communications				9,00,000		9,00,000
	Deccan Irrigation Circle .. { Buildings				40,000		40,000
	Communications				3,09,000		3,09,000
	Electrical Circle .. { Buildings—*Charged*				*40,000*		*40,000*
	Buildings—Voted				89,000		89,000
	Consulting Public Health Engineer to Government—Buildings ..						2,000
	Total—Repairs .. { *Charged* ..			*2,04,636*	*2,03,000*	*2,03,000*	*2,03,000*
	Voted ..			40,22,675	40,02,000	40,34,000	40,02,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.						
Secretariat.						
(a) Pay of Officers—						
Secretary and Deputy Secretaries ... ... *Charged* ...	*3*	*3*		*68,200*		*70,600*
Assistant Secretary and Assistant Engineer ... ... Voted ...	2	2		17,800		16,400
Architectural Adviser to Government (part-time) ... Voted ...	1	1		7,200		7,200
Total ... *Charged* ...			*56,243*	*68,200*	*67,700*	*70,600*
Total ... Voted ...			35,722	25,000	24,300	23,600
(b) Pay of Establishment—						
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	49	50		1,22,918		1,26,600
Servants	15	15		4,412		4,400
Temporary establishment				25,670		22,500
Total ... Voted ...			1,57,523	1,53,000	1,61,700	1,53,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*1,200*		*1,500*
Travelling allowance ... ... Voted ...				900		1,500
House-rent and other allowances... ... ... *Charged* ...				*1,300*		*1,300*
House-rent and other allowances... ... ... Voted ...				2,800		3,000
Total ... *Charged* ...			*4,214*	*2,500*	*3,300*	*2,800*
Total ... Voted ...			4,865	3,700	4,000	4,500
(d) Contingencies—						
Contract contingencies—						
Carriage of records				130		100
Purchase of books and periodicals				770		800
Other charges				900		900
Non-contract contingencies—						
Service postage and telegrams				3,200		3,200
Total ...Voted ...			5,446	5,000	5,000	5,000
Total, Secretariat ...			2,64,013	2,57,400	2,66,000	2,60,000
Charged ...			*60,457*	*70,700*	*71,000*	*73,400*
Voted ...			2,03,556	1,86,700	1,95,000	1,86,600
II—SPECIALIST OFFICERS.						
Electrical Engineer to Government.						
(a) Pay of Officers—						
Electrical Engineer to Government ... ... *Charged* ...	*1*	*1*		*24,400*		*25,600*
Officer on Special duty ... ... Voted ...	1			1,500		....
Deputy Engineers .. .. Voted ..	1			1,100		....
Total ... *Charged* ...			*23,220*	*24,400*	*24,300*	*25,600*
Total ... Voted ...			3,631	2,600	1,700	....
(b) Pay of Establishment—						
Clerks and draftsman	3	7		9,009		11,100
Servants	1	2		324		600
Temporary establishment				4,220		....
Probable savings				-153		....
Total ... Voted ...			13,293	13,400	12,900	11,700
Carried over ...			40,144	40,400	38,900	37,300

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			40,144	40,400	38,900	37,300
I—SPECIALIST OFFICERS—*contd.*						
Electrical Engineer to Government—*contd.*						
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,600*		*2,600*
Travelling allowance ... ... Voted ...				1,600		200
House-rent and other allowances ... ... *Charged* ...				*1,100*		*1,100*
House-rent and other allowances ... ... Voted ...				1,100		400
Total ... *Charged* ...			*2,476*	*3,700*	*2,700*	*3,700*
Total ... Voted ...			2,487	2,700	2,000	600
(d) Contingencies—						
Non-contract contingencies—						
Miscellaneous office expenses				500		500
Total ... Voted ...			912	500	600	500
Total—Electrical Engineer ...			46,019	47,300	44,200	42,100
Charged ...			*25,696*	*28,100*	*27,000*	*29,300*
Voted ...			20,323	19,200	17,200	12,800
EXECUTIVE.						
Electrical Division.						
(a) Pay of Officers—						
Executive Electrical Engineer and Electric Inspector ... Voted ...	1	1		5,060		5,300
Deputy and temporary Engineers ... Voted ...	3	3		13,640		14,300
Total ... Voted ...			21,923	18,700	17,700	19,600
(b) Pay of Establishment—						
Supervisors, Accountant, clerks, draftsman, Storekeeper, driver and ferro-typist	15	69		25,974		1,14,800
Servants	4	12		2,204		3,200
Temporary establishment				1,16,560		5,000
Probable savings				-638		....
Total ... Voted ...			1,37,979	1,44,100	1,24,000	1,23,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...				17,600		19,200
House-rent and other allowances ... ... Voted ...				9,600		8,400
Total ... Voted ...			26,937	27,200	25,300	27,600
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,500		1,500
Service postage and telegrams				4,200		4,200
Books and periodicals				50		50
Carriage of records, etc.				200		200
Miscellaneous office expenses				500		500
Other charges				1,550		1,550
Total ... Voted ...			7,526	8,000	8,000	8,000
Total, Executive ... Voted ...			1,94,365	1,98,000	1,75,000	1,78,200
Probable savings on account of bringing the temporary staff in the Electrical Branch on a permanent footing ... Voted ...				-18,500		....
Grand Total, Electrical Branch ...			2,40,384	2,26,800	2,19,200	2,20,300
Charged ...			*25,696*	*28,100*	*27,000*	*29,300*
Voted ...			2,14,688	1,98,700	1,92,200	1,91,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*						
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri Sub-Division.						
(a) Pay of Officers—						
Assistant Engineer ... ... Voted ...	1	1	13,350	3,900	3,900	4,100
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			35,976	24,400	23,600	23,100
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			3,908	3,000	1,800	3,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,200		1,200
Books and periodicals				50		50
Carriage of records, etc.				100		100
Miscellaneous office expenses				340		340
Medicine and hospital charges				610		610
Other charges				500		500
Total .. Voted ...			2,845	2,800	2,800	2,800
Add—Supervision charges of the Consulting Public Health Engineer to Government .. .. *Charged* ..			*50*	....	*2,300*	*2,300*
Voted ..			34	....	5,700	7,000
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health" ... ... Voted ...			—8,306	.....		....
otal ... *Charged* ..			*50*	....	*2,300*	*2,300*
Voted ...			47,807	34,100	37,800	40,000
NORTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*22,200*		*23,400*
Assistant Engineer ... ... Voted ...	1	1		7,500		7,100
Total ... *Charged* ...			*31,689*	*22,200*	*22,200*	*23,400*
Voted ...			7,147	7,500	6,800	7,100
(b) Pay of Establishment—						
Overseer, Clerks and draftsman	11	12		16,614		16,380
Servants	7	7		2,032		2,020
Temporary establishment				2,854		2,800
Total ... Voted ...			21,852	21,500	25,000	21,200
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,660*		*2,700*
Voted ...				800		800
House-rent and other allowances ... ... *Charged* ...				*540*		*600*
Voted ...				4,800		4,600
Total ... *Charged* ...			*4,033*	*3,200*	*3,200*	*3,300*
Voted ...			5,048	5,600	5,500	5,400
(d) Contingencies—						
Contract contingencies				600		600
Non-contract contingencies—						
Miscellaneous office expenses				1,000		1,100
Total ... Voted ...			2,241	1,600	1,900	1,700
Total—Superintending Engineer ...			72,010	61,600	64,600	62,100
Charged ...			*35,722*	*25,400*	*25,400*	*26,700*
Voted ...			36,288	36,200	39,200	35,400

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*						
CONSTRUCTION.						
IV—Executive.						
(a) Pay of officers—						
Executive Engineers ... ... *Charged* ...	6	5		*60,500*		*76,400*
Assistant Engineers and Deputy Engineers Voted ...	21	19		1,12,300		80,100
Total ... *Charged* ...			*64,296*	*60,500*	*65,300*	*76,400*
Total ... Voted ...			1,18,339	1,12,300	1,00,000	80,100
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator	148	191		2,50,443		2,73,200
Chowkidars, etc.	25	38		11,590		14,300
Servants	23	42		4,832		8,500
Temporary establishment				82,135		42,500
Probable savings				—5,000		....
Total ... Voted ...			3,33,474	3,44,000	3,39,800	3,38,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*7,420*		*9,700*
Travelling allowance ... ... Voted ...				42,474		50,700
House-rent and other allowances ... ... *Charged* ...				*1,080*		*1,300*
House-rent and other allowances ... ... Voted ...				25,926		20,700
Total ... *Charged* ...			*9,389*	*8,500*	*9,300*	*11,000*
Total ... Voted ...			68,587	68,400	69,600	71,400
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates taxes				1,700		1,700
Service postage and telegrams				13,000		13,000
Books and periodicals				300		300
Carriage of records				1,500		1,500
Miscellaneous office expenses				6,500		6,500
Other charges				7,000		7,000
Pay of inferior servants				2,300		2,400
Total ... Voted ...			33,612	32,300	34,000	32,400
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—8,118	—11,000	—8,600	—11,400
Total, Executive ...			6,19,579	6,15,000	6,09,400	5,98,400
Charged ...			*73,685*	*69,000*	*74,600*	*87,400*
Voted ...			5,45,894	5,46,000	5,34,800	5,11,000
GRAND TOTAL—Northern Circle ...			6,91,589	6,76,600	6,74,000	6,60,500
Charged ...			*1,09,407*	*94,400*	*1,00,000*	*1,14,100*
Voted ...			5,82,182	5,82,200	5,74,000	5,46,400

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
CENTRAL CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*21,800*		*24,700*
Assistant Engineer ... ... Voted ...	1	1		7,500		7,300
Total ... *Charged* ...			*21,000*	*21,800*	*23,200*	*24,700*
Total ... Voted ...			6,087	7,500	4,600	7,300
(b) Pay of Establishment—						
Overseer, Clerks and draftsman	12	13		17,888		18,100
Servants	7	7		1,512		1,500
Temporary establishment				4,800		4,900
Total ... Voted ...			23,577	24,200	24,400	24,500
(c) Allowances, etc.						
Travelling Allowance ... ... *Charged* ...				*2,300*		*2,400*
Travelling Allowance ... ... Voted ...				2,000		2,000
Total ... *Charged* ...			*2,533*	*2,300*	*2,300*	*2,400*
Total ... Voted ...			1,851	2,000	1,500	2,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,300		1,300
Books and periodicals				150		150
Carriage of records				200		200
Miscellaneous office expenses				250		250
Other charges				1,300		1,500
Total ... Voted ...			3,283	3,200	3,200	3,400
Total, Superintending Engineer ...			58,331	61,000	59,200	64,300
Charged ...			*23,533*	*24,100*	*25,500*	*27,100*
Voted ...			34,798	36,900	33,700	37,200
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*5*	4		*24,300*		*52,300*
Assistant Engineers and Deputy Engineers ... Voted ...	19	16		1,02,100		92,700
Total ... *Charged* ...			*34,374*	*24,300*	*29,200*	*52,300*
Total ... Voted ...			1,19,964	1,02,100	1,07,500	92,700
Carried over ...			1,54,338	1,26,400	1,36,700	1,45,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,54,338	1,26,400	1,36,700	1,45,000
CONSTRUCTION—contd.						
IV—Executive—contd.						
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	159	220		2,62,510		2,92,400
Chowkidars, etc....	4	20		768		3,600
Servants	29	61		5,544		11,000
Temporary establishment				90,378		47,800
Probable savings				−6,000		....
Total ... Voted ...			3,50,583	3,53,200	3,61,500	3,54,800
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*4,800*		*7,100*
Voted ...				61,780		67,200
House-rent and other allowances ... ... Voted ...				720		500
Total ... *Charged* ...			*8,300*	*4,800*	*4,300*	*7,100*
Voted ...			59,000	62,500	63,900	67,700
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				24		35
Service postage and telegrams				12,400		12,600
Books and periodicals				370		300
Carriage of records				2,300		2,500
Miscellaneous office expenses				8,750		7,000
Other charges				450		2,865
Pay of inferior servants				2,706		2,700
Total ... Voted ...			28,374	27,000	27,400	28,000
Total, Executive ...			6,00,595	5,73,900	5,93,800	6,02,600
Charged ...			*42,674*	*29,100*	*33,500*	*59,400*
Voted ...			5,57,921	5,44,800	5,60,300	5,43,200
GRAND TOTAL—Central Circle ...			6,58,926	6,34,900	6,53,000	6,66,900
Charged ...			66,207	*53,200*	*59,000*	*86,500*
Voted ...			5,92,719	5,81,700	5,94,000	5,80,400
SOUTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*21,000*		*22,500*
Assistant Engineer .. .. Voted ...	1	1		5,900		2,400
Total ... *Charged* ...			*20,896*	*21,000*	*21,000*	*22,500*
Voted ...			5,644	5,900	4,400	2,400
Carried over ...			26,540	26,900	25,400	24,900

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			26,540	26,900	25,400	24,900
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Pay of Establishment—						
Overseers, Clerks and draftsmen	10	12		15,688		16,480
Chowkidar	1	1		180		180
Servants	6	6		1,140		1,140
Temporary establishment				792		1,600
Total...Voted ...			18,307	17,800	20,500	19,400
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,600*		*2,400*
Voted ...				1,000		1,000
Total ... *Charged* ...			*3,060*	*2,600*	*2,600*	*2,400*
Voted ...			1,282	1,000	1,000	1,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				700		700
Books and periodicals				80		80
Carriage of records				200		200
Miscellaneous office expenses				250		250
Other charges				250		350
Pay of inferior servants				120		120
Total—Voted ...			2,129	1,600	2,000	1,700
Total—Superintending Engineer ...			51,318	49,900	51,500	49,400
Charged ...			*23,956*	*23,600*	*23,600*	*24,900*
Voted ...			27,362	26,300	27,900	24,500
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*5*		*64,300*		*56,800*
Assistant Engineers and Deputy Engineers ... Voted ...	20	17		1,02,700		84,100
Total ... *Charged* ...			*58,285*	*64,300*	*34,000*	*56,800*
Voted ...			1,04,768	1,02,700	1,06,000	84,100
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	175		1,94,400		2,12,380
Chowkidars, etc.	8	22		1,464		3,760
Servants	17	44		3,240		7,860
Temporary establishment				69,516		35,600
Probable savings				—1,820		....
Total...Voted ...			2,64,579	2,66,800	2,66,500	2,59,600
Carried over ...			4,27,632	4,33,800	4,06,500	4,00,500

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			4,27,632	4,33,800	4,06,500	4,00,500
CONSTRUCTION—*concld.*						
IV—Executive—*concld.*						
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*9,100*		*9,300*
Travelling allowance ... ... Voted ...				62,490		62,400
House-rent and other allowances ... ... Voted ...				310		300
Total ... *Charged* ...			*9,032*	*9,100*	*5,400*	*9,300*
Total ... Voted ...			55,542	62,800	62,400	62,700
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				680		700
Service postage and telegrams				10,200		11,000
Books and periodicals				220		200
Carriage of records				2,300		2,300
Miscellaneous office expenses				4,910		4,000
Other charges				1,690		2,700
Pay of inferior servants				1,100		1,300
Total ... Voted ...			24,589	21,100	21,100	22,200
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—3,889	—9,900	—4,100	—7,100
Total—Executive ...			5,12,906	5,16,900	4,91,500	4,87,600
Charged ...			*67,317*	*73,400*	*39,400*	*66,100*
Voted ...			4,45,589	4,43,500	4,52,100	4,21,500
GRAND TOTAL—Southern Circle ...			5,64,224	5,66,800	5,43,000	5,37,000
Charged ...			*91,273*	*97,000*	*63,000*	*91,000*
Voted ...			4,72,951	4,69,800	4,80,000	4,46,000
DECCAN IRRIGATION CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*22,300*		*23,400*
Assistant Engineer ... ... Voted ...	1	*1*		7,000		6,600
Total ... *Charged* ...			*21,690*	*22,300*	*22,300*	*23,400*
Total ... Voted ...			6,740	7,000	6,000	6,600
(b) Pay of Establishment—						
Overseers, clerks and draftsman	16	16		20,688		18,450
Servants	7	7		1,548		1,550
Temporary establishment				2,364		4,500
Total...Voted ...			21,598	24,600	24,600	24,500
Carried over ...			50,028	53,900	52,700	54,500

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DECCAN IRRIGATION CIRCLE—*concld.*			Rs.	Rs.	Rs.	Rs.
III—Superintending Engineer—*concld.*						
Brought forward ...			50,028	53,900	52,700	54,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,400*		*2,400*
Voted ...				900		1,000
Total ... *Charged* ...			*2,511*	*2,400*	*2,400*	*2,400*
Voted ...			1,583	900	900	1,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,600		1,650
Books and periodicals				200		200
Carriage of records, etc.				400		475
Other charges				600		675
Total...Voted ...			3,576	2,800	2,800	3,000
Total, Superintending Engineer ...			57,698	60,000	59,000	60,900
Charged ...			*24,201*	*24,700*	*24,700*	*25,800*
Voted ...			33,497	35,300	34,300	35,100
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*5*	*4*		*57,200*		*62,200*
Assistant Engineers and Deputy Engineers ... Voted ...	21	15		92,300		85,000
Total ... *Charged* ...			*68,245*	*57,200*	*45,000*	*62,200*
Voted ...			95,575	92,300	87,500	85,000
(b) Pay of Establishment—						
Supervisors, overseers, clerks, accountants, draftsmen and store-keepers ...	143	179		2,43,416		2,62,200
Chowkidars, etc.	5	28		972		4,900
Servants	25	59		5,040		11,000
Temporary establishment				1,48,472		86,000
Probable savings				-9,000		....
Total ... Voted ...			3,72,352	3,88,900	3,57,300	3,64,100
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*8,500*		*8,600*
Voted ...				62,000		54,700
Total ... *Charge* ...			*11,212*	*8,500*	*6,900*	*8,600*
Voted ...			56,668	62,000	64,000	54,700
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				450		500
Service postage and telegrams				12,000		11,800
Books and periodicals				300		350
Carriage of records, etc.				3,500		3,000
Miscellaneous Office expenses				6,400		5,200
Other charges				3,550		5,150
Pay of inferior servants				1,400		1,500
Total ... Voted ...			29,114	27,600	27,600	27,500
Total—Executive ...			6,33,166	6,36,500	5,88,300	6,02,100
Charged ...			*79,457*	*65,700*	*51,900*	*70,800*
Voted ...			5,53,709	5,70,800	5,63,400	5,31,300
Probable savings ... ... Voted ...			..	—5,000	....	....
Grand Total, Deccan Irrigation Circle ...			6,90,864	6,91,500	6,47,300	6,63,000
Charged ...			*1,03,658*	*90,400*	*76,600*	*96,600*
Voted ...			5,87,206	6,01,100	5,70,700	5,66,400

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Establishment—Central Road Fund—						
(a) Pay of Officers—						
Superintending Engineer, Road Development .. *Charged* ..	*1*	*1*		*23,600*		....
Assistant Engineer .. .. .. Voted ..	1	1		4,800		....
Total .. *Charged* ..			*21,587*	*23,600*		....
Voted ..			4,605	4,800		....
(b) Pay of Establishment—						
Temporary establishment				2,400		....
Total .. Voted ..			2,332	2,400		....
(c) Allowances, etc.—						
Travelling allowance .. .. .. *Charged* ..				*2,960*		
Voted ..				1,200		
House-rent and other allowances .. *Charged* ...				*540*		
Voted ..				2,300		
Total .. *Charged* ..			*2,373*	*3,500*		....
Voted ..			2,883	3,500		....
(d) Contingencies—						
Non-contract contingencies ... ... Voted ...				500		....
						....
Total, Establishment—Central Road Fund			33,780	38,300	7,900	....
Charged ...			23,960	*27,100*	*6,000*	....
Voted ...			9,820	11,200	1,900	....
Provision for Officiating pay of the officers of the Bombay Service of Engineers acting as Executive Engineers and subordinates holding Sub-Divisional charges .. Voted ..				10,000		34,300
Passage pay .. .. *Charged* ..				*3,700*		....
Fees for professional examinations of Assistant Executive and Assistant Engineers. *Charged* ...				*200*	*200*	....
Voted ...				100	100	300
Provision for appointments to the Bombay Service of Engineers, Class I ... ... Voted ...				7,200	....	9,000
Provision for appointments to Bombay Service of Engineers, Class II .. .. Voted ..				9,000	....	15,000
Probable savings on account of leave allowances to be paid in England, etc. ... ... *Charged* ...				*—34,200*	....	....
Probable savings on account of Sub-Divisional Clerks excludingthose in the El. Branch being made permanent Voted ...				—8,200	....	....
Provision for leave and training reserve for Divisional Accountants .. .. .. Voted ..				....	....	8,000
Share of cost of establishment of the Consulting Surveyor to Government for work done in connection with the work of layout of Government lands at Colaba ... Voted ...				1,000	1,000	900
Lump sum charges creditable to other Governments, Departments, etc.—						
Establishment charges payable to District Local Boards on account of Provincial Works carried out by them .. .. .. Voted ..			7,668	19,000	19,000	14,000
Total, Charges in India ...			31,99,305	31,34,200	30,70,800	31,31,500
Charged ...			*4,80,708*	*4,30,600*	*4,05,100*	*4,93,200*
Voted ..			27,18,597	27,03,600	26,65,700	26,38,300
Charges in England—						
(a) Leave salaries and deputation pay—						
High Commissioner for India ... ... *Charged* ...				*49,300*		....
Voted ...				12,200		5,200
(b) Sterling overseas pay—(Ordinary)—						
High Commissioner for India ... ... *Charged* ...				*36,940*		*41,700*
(c) Sterling overseas pay—(Central Road Fund)—						
High Commissioner for India .. .. *Charged* ...				*2,160*		....
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health" ... ... Voted ...				—6,100		....
Total, Charges in England ...			94,138	94,500	96,000	46,900
Charged ...			*89,659*	*88,400*	*88,000*	*41,700*
Voted ...			4,479	6,100	8,000	5,200
Loss or gain by exchange—						
Establishment ... ... *Charged* ...			*523*	.....	*306*	....
Voted ...			28	.....	28	....
Rounding .. .. *Charged* ..			..	....	+94	....
Voted ..			..	....	—28	....
Grand Total—Ordinary establishment charges in India and England ...			32,93,994	32,28,700	31,67,200	31,78,400
Charged ...			*5,70,890*	*5,19,000*	*4,93,500*	*5,34,900*
Voted ...			27,23,104	27,09,700	26,73,700	26,43,500

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	R	Rs.	Rs.
Establishment charges recoverable from other Governments, Departments, etc.—					
(*a*) Other Departments	Voted ...		– 10,200		—14,900
(*b*) Military EngineerServices	Voted ...		– 900		....
(*c*) Posts and Telegraphs	Voted ...		– 23,500		.....
(*d*) 50, Civil Works—Central	Voted ...		– 67,400		....
(*e*) 33, Crown Representative	Voted ...		– 2,200		.....
(*f*) 32, Ecclesiastical	*Charged* ...		*– 5,700*		....
(*g*) Secretariat charges on works carried out by the Poona Water Works Sub-Division and on works in connection with the Village Water Supply Schemes	Voted ...		– 3,700		—12,900
(*h*) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...		– 1,700		—100
(*i*) Secretariat charges on works debitable to the head "70, Capital Outlay"	Voted ...		–460		—100
(*j*) Part cost of pay and allowances of the Superintending Engineer Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer and a clerk debitable to the head "80, B. D. S."	*Charged* ...		*– 3,300*		*—3,200*
	Voted ...		—5,200		—5,900
(*k*) Amount debitable to the head "13—other taxes and duties on account of the pay of the Electric Inspector together with overhead charges	Voted ..		....		—86,000
(*l*) District Local Boards	Voted ...		—18,000		—2,300
(*m*) Charges for review of projects	Voted ...		—12,700		—11,600
(*n*) Contribution works	Voted ...		—53,540		—64,500
(*o*) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...		—38,000		—35,000
(*p*) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...		—200		—200
(*q*) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...		*—41,000*		*—35,000*
	Voted ...		—1,89,000		—1,47,000
(*r*) Establishment charges on works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...		*—5,000*		*—3,000*
	Voted ...		—21,000		—12,000
(*s*) Establishment charges on works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...		*—1,000*		*—1,000*
	Voted ...		—2,000		—4,000
(*t*) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...		—1,38,000		—2,16,000
Total—Establishment charges recoverable from other Governments, Departments, etc.		—3,61,528	—6,43,700	—6,43,700	—6,54,700
	Charged ...	*—36,006*	*—56,000*	*—56,000*	*—42,200*
	Voted ...	—3,25,522	—5,87,700	5,87,700	—6,12,500
Grand Total—Net ordinary establishment charges in India and England		29,32,466	25,85,000	25,23,500	25,23,700
	Charged ...	*5,34,884*	*4,63,000*	*4,37,500*	*4,92,700*
	Voted ...	23,97,582	21,22,000	20,86,000	20,31,000

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Distribution of the Establishment charges.					
1. XVII—Irrigation, etc.	*Charged* ..	*91,311*	*52,000*	*52,000*	*55,000*
	Voted ..	4,56,512	2,40,000	2,40,000	2,25,000
2. 18—Other revenue expenditure, etc.	*Charged* ..	*17,081*	*10,000*	*10,000*	*1,600*
	Voted ..	81,644	46,000	46,000	6,000
3. 50—Civil Works	*Charged* ..	*3,87,227*	*3,63,000*	*3,37,500*	*3,94,000*
	Voted ..	16,98,128	16,63,000	16,27,000	16,29,000
4. 51—Bombay Development Scheme	*Charged* ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	1,16,224	1,34,000	1,34,000	1,14,000
5. XLI—Receipts from Electricity Schemes—*Deduct* working expenses	*Charged* ..	....	....	....	*400*
	Voted ..	....	....	....	1,000
6. 53—Capital outlay on Electricity Schemes met out of Revenue	*Charged* ..	....	....	....	*400*
	Voted ..	....	....	....	1,000
7. 68—Construction of Irrigation, etc.	*Charged* ..	*8,848*	*9,000*	*9,000*	*13,300*
	Voted ..	45,074	39,000	39,000	55,000
	Total ..	29,32,466	25,85,000	25,23,500	25,23,700
	Charged ..	*5,34,884*	*4,63,000*	*4,37,500*	*4,92,700*
	Voted ..	23,97,582	21,22,000	20,86,000	20,31,000

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle		57,000		67,000
	Central Circle		63,000		57,000
	Southern Circle		47,000		57,000
	Deccan Irrigation Circle		24,000		25,000
	Electrical Circle		9,000		9,000
	Consulting Public Health Engineer to Government		....		10,000
	Total ..		2,00,000		2,25,000
	Deduct—Transfers—				
	Central Heads .. } (at percentage rate)		—12,000		....
	Provincial Road Fund .. }		—17,000		—27,000
	Other Provincial Heads (pro-rata)		—43,000		—45,000
	Net Total.. ..	1,86,769	1,28,000	1,50,000	1,53,000
	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.				
	Voted (Ordinary).				
1	Grants to local boards for local public works—				
	(*a*) Commissioner, Northern Division		2,19,300		
	(*b*) Commissioner, Central Division		3,75,900*		} 6,26,000
	(*c*) Commissioner, Southern Division		2,21,600		
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits		500		500
3	Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency :—				
	Rs.				
	Superintending Engineer, Central Circle 874		5,956		874
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department		25,000		25,000
5	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..		200		200
6	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Rs.				
	Superintending Engineer, Northern Circle 13,000				
	Do. do. Central Circle 13,037		48,655		27,337
	Do do. Southern Circle 1,300				
7	Grant-in-aid on account of current repairs to the Lady Doctor's quarters in the compound of the Civil Hospital, Godhra		89		89
		9,51,146	8,97,200	8,97,000	6,80,000
	Voted (Road Development Account).				
8	Grant-in-aid to the District Local Board, Surat, for improvements to the Dungri-Untadi Road				3,000
9	Grant-in-aid to the District Local Board, Broach, for improvements to the Bhesli-Broach Road				1,00,000
		55,000	....	42,000	1,03,000
	Charged.				
10	Grant-in-aid for maintenance and special repairs to electric installation in the Deccan College Research Institute at Poona and the three residential buildings attached to it	*6,990*	....	*1,500*	*180*
	Total .. { *Charged*	*6,990*	....	*1,500*	*180*
	Voted (Ordinary)	9,51,146	8,97,200	8,97,000	6,80,000
	Voted (Road Development Account)	55,000	....	42,000	1,03,000

*Inclusive of Rs. 20,800 for grant to the District Local Board, West Khandesh, on account of special repairs to the Tapti Causeway.

Item No.	DETAILED ACCOUNT No. 50-F. CIVIL WORKS. Suspense.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....		4,800		300
	Consulting Public Health Engineer to Government ..	....	....		....		4,300
	Superintending Engineer, Deccan Irrigation Circle ..	....	....		....		3,000
	Electrical Engineer to Government	....	....		....		300
2	London stores	....	....		....		
3	Other suspense accounts—						
	Superintending Engineer, Central Circle	....	....		200		1,900
	Electrical Engineer to Government	....	....		....		200
	TOTAL ..	....	....	—4,348	5,000	15,000	10,000

*51-BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
1-Original Works	....	4,12,766	3,36,800	2,24,000	42,000
2-Repairs	51A.	3,37,624	4,24,000	5,00,000	5,92,000
3-Establishment .. .. .. *Charged*† ..	....	*30,417*	*29,000*	*29,000*	*28,000*
3-Establishment .. .. .. Voted ..	....	2,11,247	3,10,900	3,04,000	2,37,900
4-Tools and Plant	....	3,800	10,000	10,000	11,000
Rounding .. Voted ..	....	....	+300	....	+100
TOTAL ..		9,95,854	11,11,000	10,67,000	9,11,000
Charged ..		*30,417*	*29,000*	*29,000*	*28,000*
Voted ..		9,65,437	10,82,000	10,38,000	8,83,000

* The designation of this major head has been changed from "52—Bombay Development Scheme" to "51—Bombay Development Scheme" with effect from 1939-40.

† For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works", *vide* foot-note on page 391.

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-Original Works—						
(a) Land acquisition expenditure including law charges in connection with Suburban Schemes (in charge of the Revenue Department)				3,000		2,000
(b) Other works (in charge of the Public Works Department)—						
(i) Improvements to Development Department Chawls				3,11,000		13,500
(ii) Miscellaneous small works in connection with Suburban and Industrial Housing Schemes				18,000		23,400
(iii) Maintenance of anti-malarial measures, etc., in Blocks I, II and VII				4,800		3,100
Total ..			4,12,766	3,36,800	2,24,000	42,000
2-Repairs—			3,37,624	4,24,000	5,00,000	5,92,000
Total, Original Works and Repairs ..			7,50,390	7,60,800	7,24,000	6,34,000

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
8-Establishment—					
(1) Revenue establishment of chawls—					
(a) Pay of officers			4,080		4,300
(b) Pay of establishment			92,120		96,200
(c) Allowances, etc.			12,340		12,500
(d) Contingencies :					
Service postage and telegrams			100		100
Telephone charges			210		200
Books and periodicals			300		300
Electric charges			100		200
Law charges			300		300
Other charges			1,150		900
Total—Voted ..		94,854	1,10,700	1,11,800	1,15,000
(2) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	1,16,224	1,34,000	1,34,000	1,14,000
(3) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	169	200	200	200
(4) Brokerage charges (Revenue Department)	Voted ..		66,000	55,000	6,000
(5) Advertisement and demarcation survey charges	Voted ..	....	....	3,000	2,700
TOTAL, Establishment ..		2,41,664	3,39,900	3,33,000	2,65,900
	Charged ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	2,11,247	3,10,900	3,04,000	2,37,900

53-CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.	Detailed Account, No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Bhatgar Electricity Scheme.					
Works	53A	....	....	1,82,000	8,000
Establishment charges					
Charged ..					*400*
Voted ..					1,000
Tools and Plant charges					200
Rounding .. .. *Charged* ..		....	....	....	*+600*
Voted ..		....	....	....	—200
Total ..				1,82,000	10.000
Charged ..		....	....	....	*1,000*
Voted ..		....	....	1,82,000	9,000

Item No.	DETAILED ACCOUNT No. 53-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1-Original Works—						
	Extending the power supply line from Wing to Nasrapur and from Shirwal to Padegaon, Lonand and Nira ..	1,16,170	1,08,000				8,000
	2-Establishment charges .. .. *Charged* ..						*400*
	Voted ..						1,000
	3-Tools and Plant Charges						200
	Total ..					1,82,000	9,600
	Charged ..						*400*
	Voted ..						9,200

54-FAMINE.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF ..	*Charged* ..	*1,178*	....	....	....
	Voted ..	3,04,340	....	1,00,000	50,000
54-B, TRANSFERS TO FAMINE RELIFF FUND ..	*Charged* ..	*1,70,466*	....	*1,18,000*	....
GRAND TOTAL ..		4,75,984	....	2,18,000	50,000
	Charged ..	*1,71,644*	....	*1,18,000*	....
	Voted ..	3,04,340	....	1,00,000	50,000

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-SUPERANNUATION AND RETIRED ALLOWANCES ..	*Charged* ..		*3,30,300*	*3,70,000*	*3,72,000*	*3,77,000*
	Voted ..	55-A	79,71,304	81,37,000	83,56,000	86,50,000
B-COMPASSIONATE ALLOWANCES	*Charged* ..		*4,624*	*5,000*	*5,000*	*5,000*
	Voted ..	55-B	53,538	55,000	55,000	55,000
C-GRATUITIES	*Charged* ..		....	....	*1,000*	....
	Voted ..	55-C	49,285	21,000	21,000	21,000
D-PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS ..	*Charged* ..		*10,475*	*11,000*	*11,000*	*11,000*
E-COVENANTED CIVIL SERVICE PENSIONS	*Charged* ..	55-E	*98,612*	*1,05,000*	*1,09,000*	*1,05,000*
F-GOVERNMENT CONTRIBUTION PAYABLE UNDER THE I.C.S. FAMILY PENSION RULES	*Charged* ..		....	....	*4,000*	*2,000*
G-DONATIONS TO SERVICE FUNDS	Voted ..		19,892	18,000	20,000	19,000
H-DONATIONS TO PROVIDENT FUNDS	*Charged* ..		*4,812*	*3,000*	*5,000*	*4,000*
	Voted ..	55-H	22,515	21,000	21,000	20,000
I-EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL	*Charged* ..		*4,34,296*	*4,51,000*	*4,49,000*	*4,66,000*
	Voted ..	55-I	6,74,625	7,61,000	7,56,000	8,45,000
J-CHARGES IN ENGLAND	*Charged* ..		*22,43,255*	*23,60,000*	*23,00,000*	*23,00,000*
	Voted ..	55 J	2,78,587	3,08,000	3,08,000	3,00,000
K-LOSS OR GAIN ON EXCHANGE	*Charged* ..		*13,239*	....	*8,000*	....
	Voted ..		1,649	....	1,000	....
L-CONTRIBUTION FOR PENSIONS AND GRATUITIES OF OFFICERS OF JOINT CADRE ESTABLISHMENT ..	*Charged* ..		....	....	*5,300*	*2,200*
M-*Deduct*—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS	*Charged* ..		*—3,59,695*	*—3,40,000*	*—3,20,000*	*—3,40,000*
	Voted ..		—2,69,484	—2,90,000	—2,75,000	—2,90,000
N-*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS	*Charged* ..		*—11,056*	*—6,000*	*—6,000*	*6,000*
	Voted ..	55-N	—54,861	—28,000	—28,000	—25,000
ROUNDING	*Charged* ..		....	....	*—300*	*—200*
	TOTAL ..		1,15,15,912	1,19,62,000	1,21,78,000	1,25,21,000
	Charged ..		*27,68,861*	*29,59,000*	*29,43,000*	*29,26,000*
	Voted ..		87,47,051	90,03,000	92,35,000	95,95,000

DETAILED ACCOUNT No. 55A. A—SUPERANNUATION AND RETIRED ALLOWANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court— .. *Charged* ..		*1,10,000*		*1,04,000*
A-(2) Contribution payable to the Central Government in respect of pensions of—				
(*i*) High Court Judges— .. .. .. *Charged* ..		*19,000*		*21,000*
(*ii*) Officers appointed by the Secretary of State, etc.— .. *Charged* ..		*2,41,000*		*2,52,000*
A-(3) Superannuation and retired allowances— .. .. Voted ..		81,37,000		86,50,000
Total { *Charged* ..	*3,29,333*	*3,70,000*	*3,72,000*	*3,77,000*
Total { Voted ..	79,72,271	81,37,000	83,56,000	86,50,000
DETAILED ACCOUNT No. 55B. B—COMPASSIONATE ALLOWANCES.				
B-(1) Compassionate allowances—				
(*i*) Compassionate allowances to officers and servants of the High Court— *Charged* ..		*1,300*		*1,400*
(*ii*) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.— .. .. *Charged* ..		*2,700*		*2,700*
(*iii*) Other compassionate allowances— .. .. .. { *Charged* ..		*1,000*		*900*
(*iii*) Other compassionate allowances— .. .. .. { Voted ..		12,000		12,000
B-(2) Miscellaneous Allowances and Rewards—.. .. .. Voted ..		40,000		40,000
B-(3) Compassionate Fund Allowances— .. .. .. Voted ..		2,000		2,000
B-(4) Compensation under the Workmen's Compensation Act— .. Voted ..		1,000		1,000
Total { *Charged* ..	*4,624*	*5,000*	*5,000*	*5,000*
Total { Voted ..	53,538	55,000	55,000	55,000
DETAILED ACCOUNT No. 55-C. C-Gratuities.				
Gratuities		13,000		13,000
Compassionate gratuities		1,000		1,000
Compassionate Fund gratuities		7,000		7,000
Write back of expenditure on gratuities to retrenched personnel		....		....
Total .. { *Charged* ..	....	.....	*1,000*	....
Total .. { Voted ..	49,285	21,000	21,000	21,000

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(*i*) High Court Judges		*1,000*		*1,000*
(*ii*) Retired members of the I.C.S.		*1,04,000*		*1,04,000*
Total.. *Charged* ..	*98,612*	*1,05,000*	*1,09,000*	*1,05,000*

DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Donations to Provident Funds.				
H-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. .. *Charged* ..		*3,000*		*4,000*
H-(2) Donations to Provident Funds .. .. .. Voted ..		21,000		20,000
Total .. *Charged* ..	*4,812*	*3,000*	*5,000*	*4,000*
Total .. Voted ..	22,514	21,000	21,000	20,000

DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Equated payments of commuted value of Pensions transferred from Capital.				
I-(1) Principal .. .. *Charged* ..		*64,000*		*75,000*
I-(1) Principal .. .. Voted ..		7,61,000		8,45,000
I-(2) Interest .. .. *Charged* ..		*3,87,000*		*3,91,000*
Total .. *Charged* ..	*3,44,296*	*4,51,000*	*4,19,000*	*4,66,000*
Total .. Voted ..	6,74,625	7,61,000	7,56,000	8,45,000

DETAILED ACCOUNT No. 55-J. SUPERANNUATION ALLOWANCES AND PENSIONS. J-Charges in England.				
J-(1) Secretary of State for India—				
(*i*) Contribution payable to the Central Government in respect of penions paid by the India office .. .. .. *Charged* ..		*3,12,000*		*3,04,000*
J-(2) High Commissioner for India—				
(*a*) Contribution payable to the Central Government in respect of— (*i*) Pensions of officers appointed by the Secretary of State etc.— .. *Charged* ..		*20,20,000*		*19,78,000*
(*ii*) Pensions under the I. C. S. Family Pension Rules .. .. *Charged* ..		*18,000*		*18,000*
(*b*) Other pensions .. .. Voted ..		3,08,000		3,00,000
Total .. *Charged* ..	*22,43,255*	*23,60,000*	*23,00,000*	*23,00,000*
Total .. Voted ..	2,78,587	3,08,000	3,08,000	3,00,000

DETAILED ACCOUNT No. 55-N. SUPERANNUATION ALLOWANCES AND PENSIONS. N-Deduct—Pensionary charges transferred to Commercial Departments.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
"XVII"	*Charged* ..		*—4,500*		*—4,700*
	Voted ..		—21,000		—19,300
"18"	*Charged* ..		*—900*		*—100*
	Voted ..		—4,200		—600
"68"	*Charged* ..		*—1,000*		*—1,000*
	Voted ..		—3,000		—5,000
For rounding ..	*Charged* ..		*+400*		*—200.*
	Voted ..		+200		—100
TOTAL ..	*Charged* ..	*—11,056*	*—6,000*	*—6,000*	*—6,000*
	Voted ..	—54,861	—28,000	—28,000	—25,000
55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES					
Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 471	*Charged* ..	*761*	*1,000*	*1,000*	....
	Voted ..	3,876	3,000	3,000	....
TOTAL ..		4,637	4,000	4,000	....

56-STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery offices and stores	56-A	1,04,594	1,08,600	1,09,000	1,05,400
B-Purchase of stationery stores	56-B	5,92,545	7,01,000	6,36,000	6,70,700
C-Stationery supplied by other Governments		314	500	500	500
D-*Deduct*—Value of Stationery supplied to other Governments and paying Departments		—572	—500	—500	—500
Lump provision for high prices due to the war		....	....	....	1,25,000
II-Printing—					
E-Government presses	56-E	5,43,025	5,35,000	5,61,000	6,45,700
F-Printing at private presses	56-F	761	700	500	700
G-Cost of printing work done by other Governments		502	500	500	500
H-*Deduct*—Cost of printing work done for other Governments and paying departments	56-H	—2,039	—1,000	—2,000	—1,000
I-Charges in England	56-I	18,078	62,200	14,760	28,520
J-Loss or gain by exchange		203	....	52	....
Rounding		....	....	+188	+480
TOTAL .. Voted ..		12,57,411	14,07,000	13,20,000	15,76,000

STATIONERY AND PRINTING. I-Stationery.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILED ACCOUNT No. 56A.			Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	9,491	10,700	11,000	11,500
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33		54,798		49,141
Servants (14—60)	29	29		9,554		9,559
Leave salary				....		2,000
Probable savings				—1,152		....
Total ..			63,017	63,200	63,000	60,700
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				250		350
House-rent and other allowances				1,350		1,350
Cost of passages granted under the C. S. R. rules, 1924				....		....
Total ..			3,484	1,600	2,000	1,700
A-1 (4) Contingencies—						
Contract contingencies—						
Packing charges				6,000		6,000
Cart and coolie hire				1,800		1,800
Steamer freight				4,000		4,000
Other charges				2,700		2,200
Non-Contract contingencies—						
Service, postage and telegrams				15,000		14,000
Pay of inferior servants				2,250		2,150
Special contingencies				1,350		1,350
Total ..			28,602	33,100	33,000	31,500
Total, Stationery Office .. Voted ..			1,04,594	1,08,600	1,09,000	1,05,400
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores				5,27,000	6,23,000	6,70,000
B-(2) Customs duty				9,000		700
B-(3) Encouragement of Swadeshi goods				....		....
(a) Additional cost for substitution of mill-made cloth by Khadi				50,000	13,000	....
(b) Additional cost of hand-made paper in lieu of mill-made paper				15,000		.....
(c) Additional cost for purchase of other articles of Indian manufacture				1,00,000		....
Total, Purchase of Stationery Stores .. Voted ..			5,92,545	7,01,000	6,36,000	6,70,700

STATIONERY AND PRINTING. II-Printing.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES.						
E-1 Government Central Press, Bombay			4,13,760	3,98,100	4,21,500	4,12,800
E-2 Alienation Department Printing Press, Poona			2,522	2,500	2,500	2,600
E-3 Jail Press			1,26,743	1,34,400	1,37,000	1,35,700
E-4 Government Photozincographic Press			....	....	....	94,600
TOTAL, Government Presses .. Voted ..			5,43,025	5,35,000	5,61,000	6,45,700
DETAILED ACCOUNT No. 56-E.						
E-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.						
E-1 (1) Pay of Officers—						
Manager (410—650)	1	1		5,940		6,300
Leave salary				1,960		....
Total ..			5,627	7,900	8,000	6,300
E-1 (2) Pay of Establishment—						
Operatives (12—70)	135	134		44,289		48,201
Branch supervision (40—400)	12	10		19,282		18,915
Auxiliaries (21—160)	29	29		12,069		12,353
Reading branch (29—220)	69	69		55,220		54,277
Piece & Task work establishment				1,52,500		1,70,500
Office establishment—						
Superior establishment (50—270)	29	29		38,739		36,179
Inferior establishment (20—30)	29	28		8,351		8,175
Temporary establishment				500		500
Leave salary				10,000		7,100
Probable savings				—2,350		—8,000
Total ..			3,48,345	3,38,600	3,55,000	3,48,200
E-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				300		320
Overtime allowance				2,800		2,800
House-rent and other allowances				400		480
Total ..			3,992	3,500	5,500	3,600
E-1 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges				....		260
Rents, rates and taxes				1,400		1,160
Service, postage and telegrams				7,800		9,500
Repairs to plant and machinery				500		500
Miscellaneous charges				300		310
Pay of inferior servants				500		540
Customs duty				600		300
Supplies and services—						
Water Supply				2,000		2,200
Electric energy				7,000		7,000
Gas charges for mono and lino				8,800		9,230
Railway freight				200		200
Total ..			31,098	29,100	31,000	31,200
E-1 (5) Stores—Raw Materials			17,081	11,000	17,000	16,000
E-1 (6) Provision for Depreciation			17,681	18,000	17,000	17,500
E-1 (7) Renewals and Replacements						
Customs duty			} 891	1,200 15	1,500	} 1,000 ....
Less—Amount transferred from the Depreciation Fund			—10,955	—11,215	—13,500	—11,000
Total ..			—10,064	—10,000	—12,000	—10,000
TOTAL, Government Central Press .. Voted ..			4,13,760	3,98,100	4,21,500	4,12,800

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.						
E-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,323	2,400		2,500
E-2 (2) Contingencies—						
Non-contract contingencies (miscellaneous charges)			199	100		100
TOTAL, Alienation Department Printing Press .. Voted ..			2,522	2,500	2,500	2,600
E-3 JAIL PRESS—Yeravda Prison Press.						
E-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1		4,700		5,123
Leave salary				....		377
Total ..			4,638	4,700	5,500	5,500
E-3 (2) Pay of Establishment—						
Operatives (40—65)	3	3		2,040		2,040
Branch supervision (30—170)	10	10		10,597		9,698
Auxiliaries (25—55)	1	1		440		480
Reading branch (30—140)	5	7		4,717		5,568
Office establishment—						
Superior establishment (25—140)	17	18		15,535		16,019
Inferior establishment (17—20)	3	3		660		660
Leave salary	..	..		....		1,089
Temporary establishment				3,750		4,000
Probable savings				—439		—1,854
Total ..			39,455	37,300	43,000	37,700
Carried over ..			44,093	42,000	48,500	43,200

STATIONERY AND PRINTING. II-Printing—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.					
Brought over ..		44,093	42,000	48,500	43,200
E-3 JAIL PRESS—Yeravda Prison Press—contd.					
E-3 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)			100		100
Overtime allowance			200		200
House-rent and other allowances			....		400
Total ..		735	300	500	700
E-3 (4) Contingencies—					
Non-contract contingencies—					
Rent of telephone lines			200		200
Service postage and telegrams			3,700		3,500
Packing charges			100		150
Repairs to plant and machinery			100		100
Miscellaneous charges			400		350
Customs duty			200		200
Supplies and Services—					
Water supply			2,000		1,800
Electric energy			4,500		4,000
Railway freight			1,000		1,000
Cart and coolie hire			1,000		900
Petty plant and spare part			100		200
Convict labour			47,000		45,000
Other charges			100		....
Total ..		53,771	60,400	58,000	57,400
E-3 (5) Stores—					
Raw materials		22,759	24,000	24,000	25,000
E-3 (6) Provision for Depreciation		5,385	7,700	6,000	9,400
E-3 (7) Renewals and Replacements		5,667	5,000	6,000	8,000
Customs duty		....	....		1,150
Less—Amount transferred from the Depreciation Fund		—5,667	—5,000	—6,000	—9,150
Total ..		....	....	....	....
TOTAL, Jail Press ..Voted ..		1,26,743	1,34,400	1,37,000	1,35,700

STATIONERY AND PRINTING. II—Printing—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget, 1939-40.	Revised, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-4 Government Photozinco Press.						
E-4 (1) Pay of Officers—						
Manager (500—800)	..	1				9,500
Total .. Voted ..						9,500
E-4 (2) Pay of Establishment—						
Photographers, draftsmen and clerks (15—600 plus spl. pay 100 to Asstt. Manager) ..	148	147				42,377
Printers, compositors, pressmen, etc.						20,956
Mounting establishment and servants (11—30)	11	11				2,717
Temporary establishment						4,750
Probable savings						....
Total .. Voted ..						70,800
E-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						100
House-rent and other allowances						300
Total .. Voted ..						400
E-4 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges						192
Rents, rates and taxes						441
Service postage and telegrams						800
Forwarding charges						400
Mapping charges						1,450
Office expenses and miscellaneous						4,000
Customs duty on imported stores						4,000
Supplies and services						2,617
Total .. Voted ..						13,900
Total, Government Photozincographic Press .. Voted ..			(A)	(A)	(A)	94,600

(A) Shown under "7 Land Revenue" *vide* page 61.

STATIONERY AND PRINTING. II-Printing—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILED ACCOUNT No. 56-F.	Rs.	Rs.	Rs.	Rs.
Printing at Private Presses.				
Land revenue		620		620
General administration		40		40
Administration of justice		40		40
TOTAL, Printing at Private Presses .. Voted ..	761	700	500	700
DETAILED ACCOUNT No. 56-H.				
STATIONERY AND PRINTING.				
Deduct—**Cost of printing work done for other Governments and paying departments.**				
Deduct—Recovery on account of stationery supplied to—				
Commercial departments		(*a*)		
Deduct—Recovery on account of printing work done for—				
(*i*) Commercial departments		—1,000		—1,000
(*ii*) Development Department		....		
TOTAL .. Voted ..	—2,039	—1,000	—2,000	—1,000
DETAILED ACCOUNT No. 56-I.				
STATIONERY AND PRINTING.				
Charges in England.				
Leave salaries and deputation pay—High Commissioner for India	6,414	....		....
Sterling overseas pay—High Commissioner for India	1,566	3,200		3,200
Stores Do. do.	31,135	59,000		25,320
Renewals and Replacements	....	300		11,500
Less—Amount transferred from the Depreciation Fund	—21,037	—300		—11,500
Rounding ..		....		
TOTAL, Charges in England .. Voted ..	18,078	62,200	15,000	28,520

(*a*) Shown against "D" in the summary.

57-MISCELLANEOUS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-Cost of books and periodicals	Voted ..		....	400	1,200	600
B-Donations for charitable purposes	Voted ..	57-B	1,15,705	1,01,900	1,25,000	1,24,000
C-Special commissions of enquiry	*Charged* ..		*3,075*	....	*9,000*	....
	Voted ..		10,878	400	14,000	....
D-Petty establishments	Voted ..	57-D	47,245	7,000	14,000	37,800
E-Irrecoverable temporary loans and advances written off	Voted ..		26,558	2,06,000	1,80,000	30,000
F-Rents, rates and taxes	Voted ..	57-F	1,72,208	1,30,900	—66,000	1,81,500
G-Contributions	Voted ..	57-G	1,90,310	1,87,300	2,26,000	2,24,300
H-Miscellaneous compensations	Voted ..	57-H	971	3,40,900	4,51,000	3,80,000
I-Miscellaneous durbar charges	Voted ..	57-I	1,025	2,100	2,000	2,100
J-Charges in connection with the village panchayats act (Bombay)	Voted ..	57-J	20,162	4,00,000	50,000	1,10,000
K-Miscellaneous and unforeseen charges ..	Voted ..	57-K	50,08,835	7,600	25,34,000	9,600
L-Charges in England*	Voted ..		348	600	480	500
M-Loss or gain by exchange	Voted ..		+2	....	+2	....
For rounding ..	Voted ..		....	—100	+318	—400
	TOTAL ..		55,97,322	13,85,000	35,41,000	11,00,000
	Charged ..		*3,075*	....	*9,000*	....
	Voted ..		55,94,247	13,85,000	35,32,000	11,00,000

*Other charges—High Commissioner for India.

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia		110		110
St. Joseph's Foundling Home		4,000		4,000
Bijapur Orphanage		1,000		1,000
Naigam Social Service Centre		1,425		1,425
District Benevolent Society		7,200		7,200
Helpless Beggars' Relief Committee		2,500		2,500
Red Cross Society		1,152		1,152
Widows Home		2,266		2,266
Female Workshop		1,666		1,666
Strangers Friend Society		2,000		2,000
Labour home for European vagrants		3,333		3,333
Revenue Department.				
Ex-Services Association, Bombay Branch		948		948
Agricultural Art and Industrial Association, Broach		46		46
Political and Services Department.				
Young Men's Christian Association (for conducting labour welfare activities) ..		406		406
Home Department.				
Bombay League of Mercy		6,805		6,805
Contribution towards the maintenance of "Home for fallen women"		4,000		4,000
Pandharpur Orphanage		500		500
Bombay Vigilance Association		4,000		4,000
Poor Box, Chief Presidency Magistrate's Court, Bombay		1,000		1,000
Bombay Presidency Women's Council		2,592		2,592
Salvation Army workshop		1,200		....
Grant to the Salvation Army for the maintenance of a rescue home for women in India		1,800		1,800
Societies for the prevention of cruelty to animals		32,051		30,851
Total .. B-1 .	96,501	82,000	84,000	79,600

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants		150		120
Deportation charges		9,550		8,615
Total B-2 ..	6,827	9,700	9,000	8,735
B-3-Other Expenditure.				
Charges for interring paupers—				
City of Bombay		4,050		4,040
Northern division		1,650		1,800
Central division		2,300		2,700
Southern division		370		460
Total ..		8,370	8,000	9,000
Maintenance of destitute persons—				
City of Bombay		1,400		1,400
Northern division		....	1,800	10
Central division		....		....
Southern division		20		....
Pecuniary relief to persons thrown out of employment by Prohibition (Revenue Department)		....	10,000	....
Gratuitous relief to persons rendered destitute as a result of accidental fires, etc. (Revenue Department)		....	12,000	25,000
Total ..		1,420	23,800	26,410
Other items—				
City of Bombay		380		225
Central division		30		30
Total ..		410	200	255
Total B-3 ..	12,377	10,200	32,000	35,665
TOTAL .. Voted ..	1,15,705	1,01,900	1,25,000	1,24,000

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. D-Petty Establishments.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
(a) Rates and Taxes.				
D-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess		87,000		87,000
Refunds		8,000		8,000
Total	1,07,183	95,000	1,02,000	95,000
D-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—1,07,175	—95,000	—1,02,000	—95,000
Total .. (a)	8	....	....	....
Distribution.				
Northern division		26,000		26,000
Central division		46,000		46,000
Southern division		23,000		23,000
Total		95,000		95,000
(b) Cattle Pounds.				
D-(1)-(b) (1) Allowances—to pound-keepers and clerk	12	65	65	75
D-(1)-(b) (2) Contingencies—Contributions	41	150	150	125
Total	53	215	215	200
D-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—61	—215	—215	....
Total (b)	—8	....	....	200
Distribution.				
Northern division		200		190
Southern division		15		10
Total		215		200
Total .. (1)	....	....	....	200
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.				
D-(2)-(1) Pay of Establishment—Temporary establishment		250		4,120
D-(2)-(2) Allowances, Honoraria, etc.—Travelling allowance		4,625		20,700
D-(2)-(3) Contingencies—Office expenses and miscellaneous		2,125		12,780
Total .. (2)	47,245	7,000	14,000	37,600
TOTAL—Voted	47,245	7,000	14,000	37,800
DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F-Rents, Rates and Taxes.				
F-1 Rent for the Bombay-Poona Telephone line	6,518	6,500	6,500	6,500
F-2 Payment of the general taxes to the Bombay Municipality—				
General tax on account of Central and Provincial buildings		4,02,898		4,12,761
Payment of arrears of general tax due to the variations of the Award during the quinquennium 1934–39		....		44,000
Payment of moiety of the remuneration to an arbitrator to be appointed for the valuation of Government lands and buildings in Bombay City for purposes of municipal assessment and of half the cost of printing copies of the award		1,865		....
Deduct—				
Amount transferred to Central Government on account of their buildings		—2,42,203		—2,42,263
Amount transferred to "50-Civil Works—Repairs" on account of the tax payable on Provincial buildings which are partly residential and partly non-residential.		—38,160		—39,498
Total	1,65,690	1,24,400	—72,500	1,75,000
TOTAL .. Voted	1,72,208	1,30,900	—66,000	1,81,500

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. G-Contributions.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Political and Services Department.				
Grant-in-aid to Port Haj Committee		300		300
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.		27,000		27,500
Reimbursement to Post and Telegraph Department for concessional rates on foreign State telegrams		2,000		2,000
Grant-in-aid to the Salvation Army and the All-India Village Industries Association (for purchase of waste paper)		....		3,000
Revenue Department.				
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee		750		....
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..		1,250		1,200
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent		1,250		1,250
Home Department.				
Charges on account of Working Men's Hostel		9,100		9,800
Grant to the Bombay Municipality towards the cost of its lethal chambers ..		5,700		5,700
Grant to the Bombay Municipality towards the cost of feeding and watering stray dogs.		....		240
Grant to the Bombay Municipality towards the Music License Fees		....		3,500
Grants to local bodies on account of the Bombay Public Conveyance Act ..		28,000		28,000
General Department.				
Grants for the abolition of tolls		37,904		37,900
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern division (including Bombay suburban district)		16,970		16,590
Central division		21,350		21,710
Southern division		15,770		15,790
Other miscellaneous grants to local bodies and private institutions		8,756		6,720
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme		8,600		8,500
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay		2,600		2,600
Grant-in-aid to District Local Boards in lieu of fees from public ferries ..		....		32,000
TOTAL .. Voted ..	1,90,310	1,87,300	2,26,000	2,24,300
DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. H-Miscellaneous compensations.				
Grant-in-aid to local bodies on account of compensation for quarry fees credited to Government		....	1,10,000	1,10,000
Grant-in-aid to local bodies on account of compensation for the revenues from fines credited to Government		3,40,000	3,40,000	2,69,000
Other compensations		900	1,000	1,000
TOTAL .. Voted ..	971	3,40,900	4,51,000	3,80,000

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I-Miscellaneous Durbar Charges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.				
I-1 (1) Pay of Establishment—				
Servants—3 (17-22)		684		684
Leave salary		16		16
Total ..	690	700	700	700
I-1 (2) Contingencies—				
Contract contingencies—				
Flowers, poshaks, etc.		50		40
Purchase of flags		40		40
Other items		85		60
Non-contract contingencies—				
Service postage and telegrams		25		25
Miscellaneous darbar charges		1,000		1,000
Total ..	88	1,200	1,100	1,165
TOTAL ..	778	1,900	1,800	1,865
I-2 DURBAR PRESENTS.				
Grants at the disposal of commissioners	247	200	200	235
TOTAL .. Voted ..	1,025	2,100	2,000	2,100
DETAILED ACCOUNT No. 57-J. MISCELLANEOUS. J-Charges in connection with the Village Panchayats Act, Bombay.				
J-1 CHARGES FOR FOSTERING THE GROWTH OF VILLAGE PANCHAYATS.				
J-1 (1) Pay of Establishment—Temporary establishment	1,917	....		....
J-1 (2) Allowances, Honoraria, etc.—Travelling allowance	....	....		....
J-1 (3) Grants-in-aid, Contributions, etc.—				
Grant-in-aid on account of Village Panchayats Secretaries		2,40,000		80,000
Grants to village panchayats		1,10,000		30,000
Total ..	18,005	3,50,000		1,10,000
Total—J-1 ..	19,922	3,50,000		1,10,000
J-2 CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ELECTIONS.				
J-2 (1) Allowances, Honoraria, etc.	240	20,000		....
J-2 (2) Contingencies	....	30,000		....
Total—J-2 ..	240	50,000		....
TOTAL .. Voted ..	20,162	4,00,000	50,000	1,10,000
DETAILED ACCOUNT No. 57-K. MISCELLANEOUS. K-Miscellaneous and Unforeseen Charges.				
Transfer to the Special Development Fund	50,00,000	....	25,00,000	....
Unforeseen charges	7,357	6,000	32,300	8,000
Petty freight on Government stores	112	100	100	100
Rewards for destruction of wild animals	1,241	1,100	1,200	1,100
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	125	400	400	400
TOTAL .. Voted ..	50,08,835	7,600	25,34,000	9,600

63-EXTRAORDINARY CHARGES.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Charges in India—						
(1) Expenditure on retrenched personnel ..	Voted ..	63-A	3,360	800	1,200	900
(2) Other items	*Charged* ..		....	....	*1,24,000*	....
	Voted ..		32,754	70,000	29,800	....
Rounding	..			+200		+100
(3) Charges incurred as a direct result of the war	*Charged* ..	63-B	....	....	*22,200*	*46,800*
	Voted ..		....	....	1,73,700	2,98,700
Deduct—Recoveries of war charges	..		....	....	—1,95,900	—3,45,500
Total ..	*Charged* ..		....	....	*1,24,000*	....
	Voted ..		36,114	71,000	31,000	1,000

DETAILED ACCOUNT No. 63A.

Extraordinary charges.—Charges in India.

(1) Expenditure on retrenched personnel—						
(A) Civil (Non-commercial)—						
(*a*) Leave salary	..		2,039	800	900	....
(*b*) Travelling allowance	..			....		
(B) Joint Establishment—Public Works—						
(*a*) Leave salary	..Voted ..		1,717	....	300	900
(*b*) Travelling allowance	..			....		
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page 32) ..	..Voted ..		—396	....		
Deduct—English cost of establishment	..			....		
Total—Expenditure on retrenched personnel	..Voted ..		3,360	800	1,200	900
(2) Other items—						
Repurchase of lands forfeited during the civil disobedience movement	Voted ..		32,754	70,000	1,53,800	....
Total ..	*Charged* ..		....	....	*1,24,000*	....
	Voted ..		36,114	70,800	31,000	....

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. CHARGES IN INDIA.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.					
SUMMARY.					
(i) Press Censor (including Press Adviser)	Voted ..	....	....	17,634	36,457
(ii) Expenditure in connection with interning enemy subjects.	Voted ..	....	....	7,873	8,800
(iii) Expenditure on Air Raid Precautions	*Charged* ..	....	....	*7,647*	*14,700*
	Voted ..	....	....	53,484	28,744
(iv) Other charges incurred as a direct result of the War ..	*Charged* ..	....	....	*14,595*	*32,133*
	Voted ..	....	....	94,705	2,24,701
Rounding	*Charged* ..	....	....	*—42*	*—33*
	Voted ..	....	....	+4	—2
Total ..	*Charged* ..	....	....	*22,200*	*46,800*
	Voted ..	....	....	1,73,700	2,98,700
		....	....	1,95,900	3,45,500
Details.					
(1) PRESS CENSOR.					
(A) Special Press Adviser		....	....	15,084	29,513
(B) Provincial Press Adviser		....	....	1,065	2,392
(C) Mofussil Establishment		....	....	1,485	4,552
Total, Press Censor ..	Voted ..	....	....	17,634	36,457

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) **CHARGE INCURRED AS A RESULT OF THE WAR**—contd.					
(I) **PRESS CENSOR**—contd.					
(A) **Special Press Adviser**—					
Pay of Officer—					
Special Press Adviser (Rs. 650 + Rs. 150 special pay) ..	1	....	....	4,720	9,900
Additional Special Press Adviser (230)	1	....	....	430	2,760*
Total ..	....	....	....	5,150	12,660
Pay of Establishment—					
1st Assistant Press Adviser (Rs. 148 *plus* special pay of Rs. 60) ..	1	....	....	1,227*	2,496*
2nd Assistant Press Adviser (225)	1	....	....	1,238	2,700
Clerks and Typist	5	....	....	3,318*	5,649*
Servants (23)	4	....	....	527	1,104
Total ..	....	....	....	6,310	11,949
Allowances, Honoraria, etc.—					
House rent and other allowances		....	....	922	1,920
Travelling allowance Ordinary		....	....	75	....
Travelling allowance Fixed		....	....	30	100
Total ..				1,027	2,020
Carried over ..				12,487	26,629

* Excluding pensions paid in addition to pay to incumbents of the posts.

DETAILED ACCOUNT No. 63-B. 63—EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.					
(i) PRESS CENSOR—contd.					
(A) Special Press Adviser—contd.					
Brought forward ..		....	....	12,487	26,629
Contingencies—					
Purchase of Newspapers		....	....	369	1,864
Rent of office furniture		....	....	270	
Stationery, Typewriters and Books, etc.		....	....	1,426	150
Service Postage Stamps		....	....	191	300
Sundry expenses		....	....	71	....
Electricity charges		....	....	75	570
Rental for telephones		....	....	195	
Total ..				2,597	2,884
Total, Special Press Adviser ..				15,084	29,513
(B) Provincial Press Adviser—					
Clerks and typists (50—150)	2	....	....	794	1,840
Servants (23)	2	....	....	271	552
Total, Provincial Press Adviser ..	....	....	....	1,065	2,392

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
PRESS CENSOR—contd.					
(C) MOFUSSIL ESTABLISHMENT.					
Pay of Establishment—					
Clerks (40—100)	4	....	....	875	2,820
Contingencies—					
Purchase of newspapers, stationery, etc.		....	....	610	1,732
Total—Mofussil Establishment ..		....	....	1,485	4,552

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iii) AIR RAID PRECAUTIONS.					
(A) Presidency Police .. .. .. *Charged* ..	....	....	....	*7,647*	*14,700*
Voted ..	....	....	....	7,803	12,804
(B) Bombay City Police .. .. .. Voted ..	....	....	....	45,681	15,940
Total .. *Charged* ..	....	....	....	*7,647*	*14,700*
Voted ..	....	....	....	53,484	28,744
(A) PRESIDENCY POLICE.					
Pay of Officers—					
Net cost of the Deputy Commissioner of Police on Special duty for A. R. P., Bombay, at Rs. 1,075	....	....	....	*6,693*	*12,900*
1st Assistant, pay Rs. 350	1	....	....	1,342	4,200*
Total .. *Charged* ..		....	....	*6,693*	*12,900*
Voted ..		....	....	1,342	4,200
Pay of Establishment—					
Clerks (50—90) *plus* Shorthand allowance	3	....	....	986	2,400
Allowances, Honoraria, etc.—					
Travelling allowance, fixed .. .. .. *Charged* ..		....	....	*934*	*1,800*
Voted ..		....	....	575	1,800
House-rent and other allowances .. .. *Charged* ..		....	....	*20*	....
Total .. *Charged* ..		....	....	*954*	*1,800*
Voted ..		....	....	575	1,800
Contingencies—					
Contract contingencies	....	....	....	4,000	2,904
Non-contract contingencies (Service Postage Stamps)	....	....	....	900	1,500
Total ..	....	....	....	4,900	4,404
Total—Presidency Police .. *Charged* ..		....	....	*7,647*	*14,700*
Voted ..		....	....	7,803	12,804

* In addition to pension of Rs. 350 debitable to Provincial Government.

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iii) AIR RAID PRECAUTIONS—contd.					
(B) BOMBAY CITY POLICE.					
Pay of Establishment—					
Constables (Orderlies) (30)	2	....	....	360	720
Allowances, Honoraria, etc.—					
House-rent and other allowances	....	....	....	84	168
Contingencies—					
Supplies and Services—					
Clothing charges	....	....	....	37	37
Unforeseen expenditure	....	....	....	....	10,000
Cost of installation of 11 syrens in Bombay City and suburbs ..	....	....	....	13,200	....
Rent payable to the Bombay Telephone Co.	....	....	....	....	5,015
Cost of one convoy of 6 vehicles and equipment	....	....	....	10,000	....
Cost of 1,000 respirators (500 at Rs. 5 each and 500 at Rs. 15 each)	....	....	....	10,000	....
Shading of street lamps	....	....	....	10,000	....
Contingencies	....	....	....	2,000	....
Total ..	....	....	....	45,237	15,052
Total—Bombay City Police ..	....	....	....	45,681	15,940

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of the war.					
A.—Secretariat Establishment .. .. *Charged* ..	....	....	....	*14,595*	*32,133*
Voted ..	....	....	....	13,342	26,090
B.—Establishment in connection with registration of Foreigners Act, 1939 .. .. .. Voted ..	....	....	....	25,382	33,223
C.—Establishment in connection with examination of activities of Foreigners .. .. Voted ..	....	....	....	9,169	16,952
D.—District Executive Force .. .. Voted ..	....	....	....	46,707	1,48,219
E.—Maintenance charges of detention in H. M. House of Correction .. .. .. Voted ..	....	....	....	105	217
Total .. *Charged* ..	....	....	....	*14,595*	*32,133*
Voted ..	....	....	....	94,705	2,24,701
Details.					
A.—Secretariat Establishment—					
(*a*) Political and Services Department	....	....	....	3,122	6,549
(*b*) War Establishment in the Home Department.. *Charged* ..	....	....	....	*14,595*	*32,133*
Voted ..	....	....	....	10,220	19,541
Total .. *Charged* ..	....	....	....	*14,595*	*32,133*
Voted ..	....	....	....	13,342	26,090
(a) *Political and Services Department.*					
Pay of Establishment—					
Superintendents and Assistants (180—375)	3	....	....	3,122	6,549
Total—P. and S. Department ..	....	....	....	3,122	6,549

DETAILED ACCOUNT No. 63-B. **EXTRAORDINARY CHARGES.** Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of War—contd.					
(b) War establishment in the Home Department.					
Pay of Officers—					
Joint Secretary (pay at Rs. 2,500 *plus* Rs. 177-12-0 O. S. P.) ..	*1*	....	....	*13,389*	*32,133*
Deputy Secretary	*1*	....	....	*1,206*	....
Total—*Charged* ..		....	....	*14,595*	*32,133*
Pay of Establishment—					
Superintendents and Assistants (100 to 600)+Special pay (33—50).	4	....	....	7,048	14,012
Clerks and typists (50—190)+Special pay (15)	2	....	....	1,464	2,493
Servants (23—27)	2	....	....	250	600
		....	....	8,762	17,105
Contingencies—					
Contract contingencies		....	....	428	636
Non-contract contingencies (service postage stamps)		....	....	1,030	1,800
Total ..		....	....	1,458	2,436
Total, War Establishment in the Home Department .. *Charged* ..		....	....	*14,595*	*32,133*
Total, War Establishment in the Home Department .. Voted ..		....	....	10,220	19,541

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised, Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of War—contd.					
(B) Establishment in connection with Registration of Foreigners Act, 1939.					
Pay of Officers—					
Inspector (300—10—400)	1	....	....	3,450	5,290
Total ..				3,450	5,290
Pay of Establishment—					
Deputy and Sub-Inspectors (125—275)	3	....	....	....	8,874
Head Constables (30—38) + writers allowance 3 (10) ..	13	....	....	10,412	6,268
Total ..		....	....	10,412	15,142
Allowances, Honoraria, etc.—					
Travelling allowance—fixed		....	....	880	1,320
Travelling allowance—ordinary		....	....	450	....
House rent and other allowances		....	....	449	1,752
Total ..		....	....	1,779	3,072
Contingencies—					
Contract contingencies		....	....	4,300	1,618
Non-contract contingencies		....	....	4,200	7,860
Supplies and services		....	....	1,241	241
Total ..		....	....	9,741	9,719
Total, Establishment in connection with Registration of Foreigners Act, 1939		....	....	25,382	33,223

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of the War—contd.					
(C) Establishment in connection with Examination of Activities of Foreigners.					
Pay of Establishment—					
Sub-Inspectors (125—250)	3	....	....	6,031	8,584
Head Constables (39—42)	2	....	....		1,140
Constables (31—33)	6	....	....		2,496
Total ..		....	....	6,031	12,220
Allowances, Honoraria, etc.—					
Travelling allowance—fixed		....	....	360	720
Travelling allowance—ordinary		....	....	100	300
House rent and other allowances		....	....	428	1,104
Total ..		....	....	888	2,124
Contingencies		....	....	2,250	2,608
Total, Establishment in connection with examination of activities of Foreigners		....	....	9,169	16,952

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.				
(iv) Other charges incurred as a direct result of War—contd.				
(D) District Executive Force.				
Pay of Establishment—				
Entertainment of 400 ex-Military men for war duties	....	....	33,031	1,13,249
Allowances, Honoraria, etc.—				
Travelling allowance—ordinary and fixed	....	....	11,880	20,375
Cost of railway warrants	....	....	....	8,460
Contingencies	....	....	1,796	6,135
Total ..	....	....	13,676	34,970
Total, District Executive Force—Voted ..	....	....	46,707	1,48,219
(E) Maintenance charges of detention in H. M.'s House of Correction—Voted ..	....	....	105	217

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A. IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(2) Unproductive.					
I—Works	68-I	1,21,374	2,22,000	2,71,600	3,02,000
II.—Establishment—					
A.—Ordinary — *Charged*	....	*8,848*	*9,000*	*9,000*	*13,300**
A.—Ordinary — Voted	....	45,074	39,000	39,000	55,000
B.—Special... — Voted	....	....	....	....	....
C.—Pensionary charges — *Charged*	.....	*761*	*800*	*800*	*1,000*
C.—Pensionary charges — Voted	.....	3,876	3,400	3,400	5,000
III.—Tools and Plant	.....	1,693	3,000	3,000	5,000
IV.—Suspense	.....	....	....	....	....
V.—*Deduct*—Receipts and Recoveries on Capital Account	.....	—90,629	—1,58,000	—20,000	—1,000
VI.—*Deduct*—English cost of Stores	.....	....	....	....	....
VII.—Loss or gain by exchange...	.....	....	....	....	....
VIII.—Charges in England—					
Establishment	.....	....	....	....	....
Stores for India	.....	....	....	....	....
Deduct—Amount financed from ordinary revenues — *Charged*	....	*—1*	....	....	....
Deduct—Amount financed from ordinary revenues — Voted	....	—11	—1,000	—1,000	—1,000†
Rounding — *Charged*	....	....	*+200*	*+200*	*—300*
Rounding — Voted	....	....	—400	....	....
Total	....	90,985	1,18,000	3,06,000	3,79,000
Charged	....	*9,608*	*10,000*	*10,000*	*14,000*
Voted	....	81,377	1,08,000	2,96,000	3,65,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50-Civil Works", *vide* footnote on page 391.

† Represents maintenance charges for the "Victoria Tank" in the Poona Division.

DETAILED ACCOUNT No. 68-I. Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
Works in Progress.						
Remodelling the Nira Left Bank Canal—Nira Canals Division, Deccan Irrigation Circle.	28,84,316	25,83,922				50,000
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	....	....				1,000
Victoria Tank—Maintenance charges, Poona Division, Central Circle.	....	....				1,000
Installation of measuring devices in the Sugar factory areas—Chankapur Tank and Girna Canal—Nasik Irrigation Division—Deccan Irrigation Circle	36,500	6,000				30,500
Do.—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle.. ..	97,800	16,800				81,000
Do.—Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	75,800	32,800				43,000
Do.—Nira Right Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	1,12,900	32,400				80,500
Do.—Nira Left Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	27,000	12,000				15,000
TOTAL ...	....	....	1,21,374	2,22,000	2,71,800	3,02,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted	25,000	25,000	25,000	25,000
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(*a*) Works Outlay	Voted		12,800		26,700
(*b*) Establishment	*Charged*		*1,000*		*1,000*
	Voted		2,000		4,000
(*c*) Other charges—Tools and Plant	Voted		200		600
TOTAL	*Charged*	....	*1,000*	....	*1,000*
	Voted	....	15,000	....	31,300
(2) Sadar Bazar Nala Sewer	*Charged*	*171*	....	....	....
	Voted	3,404	9,200	—4,000	....
Cost of Consulting Public Health Engineer and his Establishment.	*Charged*	....	....	....	*200*
	Voted	....	....	....	1,000
Total—B-Sholapur Development Scheme.	*Charged*	*171*	*1,000*	....	*1,200*
	Voted	3,404	24,200	—4,000	32,300
C-Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works—					
(*a*) Works outlay	Voted		....		....
(*b*) Establishment	*Charged*		....		....
	Voted		....		....
(*c*) Other charges—Tools and Plant	Voted		....		....
TOTAL	*Charged*	*4,551*	....	....	....
	Voted	77,583	....	....	....
Carried over	*Charged*	*4,722*	*1,000*	....	*1,200*
	Voted	1,05,987	49,200	21,000	57,300

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—*contd.*		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Brought over	*Charged*	*4,722*	*1,000*	....	*1,200*
	Voted	1,05,987	49,200	21,000	57,300
D-Poona Cantonment Water Works—					
(1) Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply.	*Charged*	*47*	....	....	....
	Voted	816	....	....	....
(2) Laying 3″ C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning area and Wakdewadi.	*Charged*	*34*	....	....	....
	Voted	576	....	....	....
(3) Providing and laying 3″ diameter C. I. pipes for the Wilson Garden Development Area at Poona.	*Charged*	*18*	....	....	....
	Voted	311	....	....	....
(4) Providing reinforced cement concrete dust proof roof over the Middle Service Reservoir—					
(*a*) Works Outlay	Voted		17,300		....
(*b*) Establishment Charges	*Charged*		*1,000*		....
	Voted		3,100		....
(*c*) Other charges—Tools and Plant	Voted		500		....
Total	*Charged*	....	*1,000*	*1,000*	....
	Voted	....	20,900	20,900	....
(5) Providing Water Supply to Ganeshkhind Road—					
(*a*) Works Outlay	Voted		21,800		....
(*b*) Establishment Charges	*Charged*		*1,300*		....
	Voted		3,900		....
(*c*) Other charges—Tools and Plant	Voted		700		....
Total	*Charged*	....	*1,300*	*1,300*	....
	Voted	....	26,400	26,400	....
Carried over	*Charged*	*99*	*2,300*	*2,300*	....
	Voted	1,703	47,300	47,300	....
	Charged	*4,722*	*1,000*	....	*1,200*
	Voted	1,05,987	49,200	21,000	57,300

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*4,722*	*1,000*	....	*1,200*
	Voted ..	1,05,987	49,200	21,000	57,300
	Charged ..	*99*	*2,300*	*2,300*	....
	Voted ..	1,703	47,300	47,300	....
D—Poona Cantonment Water Works—concld.					
(6) Providing and Fixing meters to the existing connections in the Bazar area—					
(*a*) Works Outlay	Voted ..		6,800		6,800
(*b*) Establishment charges	*Charged* ..		*400*		....
	Voted ..		1,200		1,600
(*c*) Other charges—Tools and Plant	Voted ..		200		200
Cost of consulting Public Health Engineer and his Establishment. ..	*Charged* ..	....	....	....	*100*
	Voted ..	....	....	....	200
Total ..	*Charged* ..	....	*400*	*400*	100
	Voted ..	....	8,200	8,200	8,800
Total D—Poona Cantonment Water Works ..	*Charged* ..	*99*	*2,700*	*2,700*	100
	Voted ..	1,703	55,500	55,500	8,800
For rounding ..	*Charged* ..		*+300*	*+300*	*+700*
	Voted ..		+300	+500	—100
	TOTAL ..	1,12,511	1,09,000	80,000	68,000
	Charged ..	*4,821*	*4,000*	*3,000*	*2,000*
	Voted ..	1,07,690	1,05,000	77,000	66,000

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT. 80-Bombay Development Scheme.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—					
(1) Works .. .. *Charged* ..	80-A	*91,275*	....	....	....
Voted ..		2,98,224	1,75,000	4,48,000	7,000
(2) Acquisition			....	....	....
(3) Repairs and Maintenance			....	....	....
B-Establishments .. .. *Charged* ..	80-B	*4,405*	*3,300*	*3,300*	*3,200*
Voted ..		18,133	18,700	18,600	11,800
C-Tools and Plant		17	....	....	....
D-Suspense—Other Suspense Accounts		—20,584	....	—1,73,000	....
Deduct—Anticipated receipts from sales of surplus plant		....	—3,000	—4,000	—3,000
Probable savings and rounding .. .. .. *Charged* ..		....	*—300*	*—300*	*—200*
Voted ..		....	+300	+400	—300
TOTAL ..		3,91,470	1,94,000	2,93,000	18,500
Charged ..		*95,680*	*3,000*	*3,000*	*3,000*
Voted ..		2,95,790	1,91,000	2,90,000	15,500
Deduct—Receipts of a capital nature—					
(*i*) Revenue Department		—2,69,396	—98,000	—3,49,000	—71,000
(*ii*) Public Works Department			—1,000	—1,000	....
Less—Brokerage charges		66,336	1,000	1,000	500
Less—Refunds		....	....	....	....
Total ..		—2,03,060	—98,000	—3,49,000	—70,500
TOTAL ..		1,88,410	96,000	—56,000	—52,000

DETAILED ACCOUNT No. 80-A. BOMBAY DEVELOPMENT SCHEME. Works and acquisitions—Back Bay Reclamation Scheme.			Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Item No.	Estimated cost.	Expenditure to end of 1938-39.	Rs.	Rs.	Rs.	Rs.
	Rs.	Rs.				
Works in Progress.						
1 Occasional dry filling in Block No. VII with dry filling materials offered at certain accessible points outside that Block	..	..				5,000
2 Planting of Royal palms along the Marine Drive ..	9,800	7,800				2,000
Total .. *Charged* ..			*91,275*	....	..	....
Total .. Voted ..			2,98,224	1,75,000	4,48,000	7,000

DETAILED ACCOUNT No. 80-B. BOMBAY DEVELOPMENT SCHEME. ESTABLISHMENT.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE.					
III-Superintending Engineer.					
(b) **Pay of Establishment—** Temporary establishment			2,000		2,000
Total .. Voted ..			2,000	2,000	2,000
TOTAL, III-Superintending Engineer .. Voted ..			2,000	2,000	2,000
IV-Executive.					
Presidency Division.					
(b) **Pay of Establishment—** Temporary establishment			4,100		2,600
Total .. Voted ..			4,100	4,200	2,600

DETAILED ACCOUNT No. 80-B—*contd.* ESTABLISHMENT.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(c) Allowances—					
Travelling allowances, etc.	Voted ..				100
Total ..	Voted ..			200	100
(d) Contingencies—					
Contingencies			100	100	50
Total ..	Voted ..		100	100	50
TOTAL, IV-Executive—Presidency Division ..	Voted ..		4,200	4,500	2,750
Advertisement and demarkation survey charges	Voted ..		3,200	....	....
Fees to members of the Advisory Committee	Voted ..		1,000	1,000	750
Secretariat charges	Voted ..		1,700	4,500	100
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer and one clerk	*Charged* ..		*3,300*	*3,300*	*3,200*
	Voted ..		5,200	5,200	5,900
Add—Share of the cost of establishment of the Consulting Surveyor to Government for work in connection with Back Bay Reclamation Scheme	Voted ..		1,400	1,400	300
	Grand Total ..	22,538	22,000	21,900	15,000
	Charged ..	*4,405*	*3,300*	*3,300*	*3,200*
	Voted ..	18,133	18,700	18,600	11,800

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 83-Payments of Commuted Value of Pensions.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—					
(*a*) Payments in India	83A.				
Charged ..		*1,13,202*	*90,000*	*90,000*	*90,000*
Voted ..		9,72,867	10,90,000	11,37,000	10,90,000
(*b*) Payments in England—					
Par value	83B.				
Charged ..		*7,230*	*40,000*	*40,000*	*40,000*
Voted ..		17,845	10,000	10,000	16,000
Loss or Gain by exchange					
Charged ..		*44*	....	....	....
Voted ..		93	....	....	....
Rounding ..					
Charged ..			....	....	....
Voted ..			....	....	....
Total ..					
Charged ..		*1,20,476*	*1,30,000*	*1,30,000*	*1,30,000*
Voted ..		9,90,805	11,00,000	11,47,000	11,06,000
Deduct—					
Amount financed from ordinary revenues (*vide* page 437).					
Charged ..		*—761*	*—1,000*	*—1,000*	....
Voted ..		—3,876	—3,000	—3,000	....
Capital portion of equated payments out of revenue ..					
Charged ..		*—56,508*	*—64,000*	*—65,000*	*—75,000*
Voted ..		—6,74,625	—7,61,000	—7,56,000	—8,45,000
Total, Deductions ..					
Charged ..		*—57,269*	*—65,000*	*—66,000*	*—75,000*
Voted ..		—6,78,501	—7,64,000	—7,59,000	—8,45,000
Total ..		3,75,511	4,01,000	4,52,000	3,16,000
Charged ..		*63,207*	*65,000*	*64,000*	*55,000*
Voted ..		3,12,304	3,36,000	3,88,000	2,61,000
DETAILED ACCOUNT No. 83-A. Payments of Commuted Value of Pensions—Payments in India.					
A-(*i*) Payments of commuted value of pensions to officers and servants of the High Court	*Charged* ..	*28,175*	....		*27,000*
A-(*ii*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*85,027*	*90,000*		*63,000*
A-(*iii*) Other payments	Voted ..	9,72,867	10,90,000		10,90,000
Total ..					
Charged ..		*1,13,202*	*90,000*	*90,000*	*90,000*
Voted ..		9,72,867	10,90,000	11,37,000	10,90,000
DETAILED ACCOUNT No. 83-B. Payments of Commuted Value of Pensions—Payments in England.					
High Commissioner for India—					
B-(*i*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*7,230*	*40,000*	*40,000*	*40,000*
B-(*ii*) Other payments	Voted ..	17,845	10,000	10,000	16,000

CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT. 85-Payments to Retrenched Personnel.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
(1) Civil (Non-Commercial)—				
Gratuity				
(2) Irrigation—				
Gratuity				
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses				
(*b*) Amount written back to "55, Superannuation allowances and pensions" (*vide* page 435)	—29,671	....	....	....
TOTAL .. Voted ..	—29,671	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.	Rs.
I-Permanent Debt—				
(*i*) Loans bearing interest	....	....	....	....
(*ii*) Loans not bearing interest—				
Expired loans	*26,500*	....	*10,000*	....
Total .. *Charged* ..	*26,500*	....	*10,000*	....
II-Floating Debt—				
Treasury Bills	....	50,00,000	....	....
Other Floating Loans	15,00,000	40,00,000	45,00,000	40,00,000
Total ..	15,00,000	90,00,000	45,00,000	40,00,000
III-Loans from the Central Government—				
Repayment of consolidated debt	*16,61,012*	*17,37,000*	*17,37,000*	*18,16,000*
Repayment by Bombay Municipality	*43,52,098*	*44,95,000*	*44,95,000*	*47,46,000*
Total .. *Charged* ..	*60,13,110*	*62,32,000*	*62,32,000*	*65,62,000*
O-UNFUNDED DEBT.				
Special loans	....	....	11,93,000	....
State Provident Funds—				
General Provident Fund	39,92,223	33,65,000	38,85,000	38,70,000
Indian Civil Service Provident Fund	1,64,366	2,20,000	1,60,000	1,65,000
Indian Civil Service (Non-European Members) Provident Fund	4,879	5,000	5,000	5,000
Contributory Provident Fund	63,951	1,20,000	60,000	65,000
Other miscellaneous Provident Funds	94,114	90,000	90,000	95,000
Total ..	43,19,533	38,00,000	42,00,000	42,00,000
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	2,22,036	2,16,000	....	2,40,000
B-Investment Account—				
Purchase of securities	2,67,888	1,00,000	1,70,000	3,36,000
Total ..	4,89,924	3,16,000	1,70,000	5,76,000
Appropriation for Reduction or Avoidance of Debt	....	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
P-DEPOSITS AND ADVANCES—*contd.*	Rs.	Rs.	Rs.	Rs.
Provincial Road Fund—				
(1) Investment Account	14,91,894	11,04,000	....	....
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	2,06,520	*4,00,000*	*4,00,000*	*4,91,000*
(*b*) Modernising Bombay-Nasik Road		*1,61,000*	*1,61,000*	*4,08,000*
(*c*) Construction of the Godhra-Timba Road		*12,000*	*12,000*	....
Establishment charges		*1,38,000*	*1,38,000*	*2,16,000*
Tools and plant charges		*17,000*	*17,000*	*27,000*
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	....	....	....	*1,70,000*
(*iii*) Approach roads to villages	3,52,840	*5,20,000*	*4,79,000*	*3,50,000*
Total	20,51,254	11,04,000	....	....
Total .. *Charged*	....	*12,48,000*	*12,07,000*	*16,62,000*
Special Development Fund	....	21,05,000*	19,03,000*	27,48,000*
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses	37,384	17,000	19,000	32,000
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	4,458	6,000	6,000	5,000
B-Investment Account—				
(*a*) (*i*) Depreciation reserve of Nasik Distillery	4,83,967	....	7,69,000	....
(*ii*) Mahura flowers fire insurance reserve	34,799	....	....	....
Total	5,23,224	6,000	7,75,000	5,000
Deposits of Local Funds				
District Funds	1,68,90,452	1,65,00,000	1,67,00,000	1,67,00,000
Other Funds—				
Municipal Fund	31,94,362	31,50,000	32,00,000	32,00,000
Port and Marine Fund	2,57,085	2,50,000	2,60,000	2,60,000
Education Fund	1,22,29,258	1,19,61,000	1,24,88,000	1,23,88,000
Medical and charitable Fund	1,521	2,000	2,000	2,000
Village Panchayat Fund	1,15,210	1,10,000	1,20,000	1,20,000
Other Miscellaneous Funds	32,282	27,000	30,000	30,000
Total	3,27,20,170	3,20,00,000	3,28,00,000	3,27,00,000

*For expenditure under the following major heads :—	1939-40 Budget.	1939-40 Revised.	1940-41 Budget.
	Rs.	Rs.	Rs.
18-Other Revenue Expenditure financed from ordinary revenues (Minor Irrigation Works)	7,50,000	5,81,000	7,50,000
37-Education (School Buildings and Adult Education)	5,00,000	5,00,000	5,00,000
38-Medical	....	....	15,000
39-Public Health (Village Water Supply and Anti-malarial measures)	8,55,000	8,00,000	8,53,500
40-Agriculture	....	....	1,34,400
42-Co-operation	....	22,000	4,84,000
50-Civil Works	....	....	10,800
Rounding	....	....	+300
Total	21,05,000	19,03,000	27,48,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	33,33,033	30,00,000	33,40,000	33,00,000
Civil Courts' Deposits	88,94,246	80,00,000	95,60,000	89,00,000
Criminal Courts' Deposits	7,34,562	6,80,000	7,30,000	7,00,000
Personal Deposits	3,64,90,528	3,09,70,000	3,58,00,000	3,25,00,000
Forest Deposits	3,23,242	3,50,000	3,20,000	3,00,000
Public Works Deposits	12,01,436	10,50,000	13,00,000	13,00,000
Trust interest Funds	20,31,062	8,50,000	20,30,000	20,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act ..	56,099	....	....	....
Deposits for work done Indian States, public bodies or private individuals ..	8,56,884	5,50,000	8,50,000	9,50,000
Unclaimed deposits in the General Provident Fund	10,904	5,000	15,000	10,000
Deposits of fees received by Government servants for work done for private bodies.	45,763	40,000	50,000	40,000
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	2,715	5,000	5,000	....
Total, Civil Deposits ..	5,39,80,474	4,55,00,000	5,40,00,000	5,00,00,000
Other Accounts—				
Subventions from Central Road Fund	28,66,380	36,00,000	31,50,000	29,64,000
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Registrar of Co-operative Societies	1,23,020	1,60,000	1,53,000	1,60,000
II-Grants to Director of Agriculture	2,977	3,000	3,000	7,000
III-Grants to Director of Industries	....	....	....	....
(*a*) Scheme for flaying and preserving of hides Tanning and leather work ..	....	....	....	....
(*b*) Inland fisheries	....	....	....	....
(*c*) Scheme for the cottage and small scale woollen industries	12,347	18,000	25,000	21,000
Grants for the Scheme of Co-operative Training and Education ..	16,018	49,000	18,000	20,000
**Total .. ..

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Other Accounts—*contd.*	Rs.	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	37,346	39,000		42,000
Dry Farming Research Scheme for the Bombay Deccan	20,974	40,000		33,000
Appointment of Veterinary Investigation Officer and Staff	10,139	9,000		9,000
Scheme for the control of ticks	526	11,000		11,000
Cold Storage Research Scheme for fresh fruits	9,206	17,000		20,000
Scheme for improvement of marketing in India	10,436	19,000		17,000
Virus Diseases Scheme	12,598	13,000		12,000
Poultry Breeding Scheme	6,534	7,000		7,000
Sann Hemp Scheme	1,140	1,000		....
Cytology of papayya	....	....		3,000
Scheme for preparing a monograph on Dry Farming in India	....	....		6,000
Sheep breeding scheme	9,948	8,000		8,000
Scheme for investigation into striga attacks on jowar crops	27	3,000		3,000
Sugarcane Pests scheme	1,412	....		2,500
Scheme for testing the reactions of wheat to black stem rust	....	15,000		2,000
Milk recording	....	....		500
Scheme for demonstration of agricultural improvements	....	....		3,000
Total	1,20,286	1,82,000	1,87,000	1,79,000
Deposit account of grants from the Central Government for the development of handloom industries	31,807	63,000	54,000	41,000
Deposit account of grants from Sugar Excise Duty	9,784	17,000	38,000	33,000
Total, Other Accounts	33,05,053	41,92,000	37,48,000	35,25,000
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages.. Voted	1,872	1,000	....	....
Objection book advances Voted	3,42,852	3,10,000	3,40,000	3,40,000
Medical supplies for Military Department	....	1,000	2,000	2,000
Forest advances	14,34,416	16,38,000	14,78,000	14,28,000
Other advances Voted	31,862	50,000	30,000	30,000
Total, Advances Repayable	18,11,002	20,00,000	18,50,000	18,00,000
Voted	3,76,586	3,61,000	3,70,000	3,70,000
PERMANENT ADVANCES—				
Permanent Advances—Civil	4,580	4,000	8,000	4,000
Accounts with the Government of Burma	58,427	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank	2,30,226	1,40,000	2,25,000	2,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—				
Suspense Account	11,50,415	11,00,000	11,50,000	11,70,000
Local Public Works expenditure	19,754	21,000	20,000	20,000
Central Accounts Office—Reserve Bank Suspense	2,98,46,408	1,82,89,000	2,74,80,000	2,94,00,000
Cash Balance Investment Account	2,58,91,631	98,78,000	4,22,00,000	3,74,00,000
Departmental adjusting account	....	1,12,000	....	....
Recoveries of Service Payments	10,95,279	10,00,000	11,50,000	11,10,000
Total ..	5,80,03,487	3,04,00,000	7,20,00,000	6,91,00,000
CHEQUES AND BILLS—				
Pre-audit cheques	2,24,07,664	2,18,00,000	2,37,00,000	2,32,00,000
Departmental cheques	67,21,162	70,00,000	68,00,000	68,00,000
Total ..	2,91,28,826	2,88,00,000	3,05,00,000	3,00,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	94,225	1,50,000	75,000	1,00,000
MISCELLANEOUS—Government Account	....	....	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....	....	....	....
Loans to municipalities	....	....	3,000	....
Loans to district and other local fund committees	....	....	....	....
Loans to land-holders and other notabilities	....	....	....	....
Advances to cultivators	7,54,290	6,20,000	10,32,000	6,46,000
Miscellaneous loans and advances	63,407	6,16,000	4,57,000	3,06,000
Total .. Voted ..	8,17,697	12,36,000	14,92,000	9,52,000
Loans to Government Servants—				
House building advances	18,185	25,000	20,000	25,000
Advances for purchase of motor cars	75,585	1,02,000	82,000	1,02,000
Advances for purchase of other conveyances	15,267	16,000	16,000	16,000
Passage advances	325	1,000	1,000	1,000
Other advances—				
Advances for the purchase of tents etc.	....	....	2,000	....
Total .. Voted ..	1,09,362	1,44,000	1,21,000	1,44,000
Total, Loans and Advances by Provincial Government .. Voted ..	9,27,059	13,80,000	16,13,000	10,96,000
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	13,59,34,833	12,53,00,000	13,88,50,000	13,90,00,000
Remittances by bills	3,84,33,580	3,97,00,000	4,09,50,000	4,06,50,000
Adjusting Accounts between Central and Provincial Governments	1,91,09,073	1,54,00,000	2,66,00,000	2,60,00,000
Adjusting Account with Railways	....	....	60,00,000	60,00,000
Inter-Provincial Suspense account	21,84,666	15,00,000	27,50,000	28,00,000
Total ..	19,56,62,152	18,19,00,000	21,51,50,000	21,44,50,000

APPENDIX I.

Expenditure in England under the control of the Secretary of State for India.

	Accounts, 1938–39.			Budget Estimate, 1939–40.			Revised Estimate, 1939–40.			Budget Estimate, 1940–41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	..	..	..	..	..	..						
25, *General Administration*—												
University Subventions	..	10,804	10,804	..	9,600	9,600	..	9,600	9,600	..	..	..
Deduct—1/5th portion recoverable from Sind Government.	..	—2,152	—2,152	..	—1,900	—1,900	..	—1,900	—1,900	..	..	..
Leave Salaries and Sundry items ..	*2,313*	..	2,313	*800*	..	800	*7,600*	....	7,600	*3,000*	..	3,000
Equipment allowances of Governor ..	..	..	..	..	..	..	..	....	..	..	..	..
Cost of passages ..	..	..	..	..	..	..	..	....	..	..	..	..
Other charges ..	..	..	..	..	..	..	..	2,680	2,680	..	10,680	10,680
	2,313	8,652	10,965	*800*	7,700	8,500	*7,600*	10,380	17,980	*3,000*	10,680	13,680
27, *Administration of Justice*—												
Other charges ..	..	2,679	2,679	*520*	3,200	3,720	*520*	1,600	2,120	*520*	3,200	3,720
		2,679	2,679	*520*	3,200	3,720	*520*	1,600	2,120	*520*	3,200	3,720
28, *Jails and Convict Settlements*—												
Other charges ..	..	2,283	2,283	..	2,160	2,160	..	2,280	2,280	..	2,280	2,280
		2,283	2,283	..	2,160	2,160	..	2,280	2,280	..	2,280	2,280
29, *Police*—												
Other charges ..	*1,600*	..	1,600	*1,200*	..	1,200	*1,200*	....	1,200	*800*	..	800
	1,600	..	1,600	*1,200*	..	1,200	*1,200*	....	1,200	*800*	..	800
38, *Medical*—												
Leave Salaries and Deputation Pay ..	*2,065*	..	2,065	..	..	..	*7,040*	....	7,040	..	..	..
	2,065	..	2,065	..	..	..	*7,040*	....	7,040	..	..	..
55, *Superannuation Allowances and Pensions*—												
Contributions payable to the central Government in respect of pensions paid by the India Office..	*3,03,569*	..	3,03,569	*3,12,000*	..	3,12,000	*3,12,040*	....	3,12,040	*3,04,000*	..	3,04,000
	3,03,569	..	3,03,569	*3,12,000*	..	3,12,000	*3,12,040*	....	3,12,040	*3,04,000*	..	3,04,000
Total ..	*3,09,547*	13,614	3,23,161	*3,14,520*	13,060	3,27,580	*3,28,400*	14,260	3,42,660	*3,08,320*	16,160	3,24,480

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue—												
Leave Salaries, and Deputation Pay ..	*7,411*	..	7,411	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	*4,295*	..	4,295	*960*	..	960	*1,520*	..	1,520	*4,800*	..	4,800
Stores for India ..	..	21,154	21,154	..	31,280	31,280	..	21,160	21,160	..	..	..
	11,706	21,154	32,860	*960*	31,280	32,240	*1,520*	21,160	22,680	*4,800*	..	4,800
8, Provincial Excise—												
Leave Salaries, and Deputation Pay ..	..	11,803	11,803	*18,080*	..	18,080	*11,000*	..	11,000	..	..	..
Sterling Overseas Pay.	..	..	..	..	..	..	*1,320*	..	1,320	*2,160*	..	2,160
Stores for India ..	..	..	..	..	160	160	..	..	..	..	160	160
	..	11,803	11,803	*18,080*	160	18,240	*12,320*	..	12,320	*2,160*	160	2,320
10, Forest—												
Leave Salaries, and Deputation Pay ..	*68,049*	..	68,049	*71,680*	..	71,680	*74,200*	..	74,200	*10,000*	..	10,000
Sterling Overseas Pay.	*44,321*	..	44,321	*35,320*	..	35,320	*28,000*	..	28,000	*49,080*	..	49,080
	1,12,370	..	1,12,370	*1,07,000*	..	1,07,000	*1,02,200*	..	1,02,200	*59,080*	..	59,080
11, Registration—												
Stores for India ..	..	5,318	5,318	..	..	..	..	..	..	..	..	..
	..	5,318	5,318	..	..	..	..	..	..	..	..	..
Carried over ..	*1,24,076*	38,275	1,62,351	*1,26,040*	31,440	1,57,480	*1,16,040*	21,160	1,37,200	*66,040*	160	66,200

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*1,24,076*	38,275	1,62,351	*1,26,040*	31,440	1,57,480	*1,16,040*	21,160	1,37,200	*66,040*	160	66,200
12, Charges on account of Motor-Vehicles Acts—												
Leave Salaries and Deputation Pay ..	*15,554*	7,340	22,894	..	3,080	3,080	..	..	..	..	..	..
Sterling Overseas Pay.	*2,341*	..	2,341	*4,320*	..	4,320	..	..	..	..	..	..
Other charges ..	..	..	..	..	..	..	..	..	..	..	..	..
	17,895	7,340	25,235	*4,320*	3,080	7,400	..	..	..	..	..	..
25, General Administration—												
Leave Salaries and Deputation Pay ..	*1,85,555*	3,523	1,89,078	*1,95,000*	12,000	2,07,000	*1,68,280*	5,600	1,73,880	*36,320*	..	36,320
Sterling Overseas Pay	*44,474*	..	44,474	*42,840*	..	42,840	*45,800*	..	45,800	*53,360*	..	53,360
Stores for India ..	..	309	309	..	400	400	..	480	480	..	400	400
Local Government's share of the cost of H.C.'sestablishment.	..	97,533	97,533	..	1,05,400	1,05,400	..	99,200	99,200	..	89,800	89,800
Allowances, etc., to selected candidates for the Indian Civil Service ..	*33,333*	..	33,333	*27,960*	..	27,960	*21,840*	..	21,840	*16,440*	..	16,440
	2,63,362	1,01,365	3,64,727	*2,65,800*	1,17,800	3,83,600	*2,35,920*	1,05,280	3,41,200	*1,06,120*	90,200	1,96,320
27, Administration of Justice—												
Leave Salaries and Deputation Pay ..	*1,26,103*	5,097	1,31,200	*87,440*	16,880	1,04,320	*93,480*	..	93,480	*27,760*	..	27,760
Sterling Overseas Pay.	*10,241*	..	10,241	*15,200*	..	15,200	*16,960*	..	16,960	*20,000*	..	20,000
Rounding ..	..	..	..	*40*	20	60	..	..	..	..	..	..
	1,36,344	5,097	1,41,441	*1,02,680*	16,900	1,19,580	*1,10,440*	..	1,10,440	*47,760*	..	47,760
Carried over ..	*5,41,677*	1,52,077	6,93,754	*4,98,840*	1,69,220	6,68,060	*4,62,400*	1,26,440	5,88,840	*2,19,920*	90,360	3,10,280

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*5,41,677*	1,52,077	6,93,754	*4,98,840*	1,69,220	6,68,060	*4,62,400*	1,26,440	5,88,840	*2,19,920*	90,360	3,10,280
28, Jails and Convict Settlements—												
Leave Salaries and Deputation Pay ..	*39,189*	6,697	45,886	*20,640*	2,200	22,840	*15,040*	1,160	16,200	*4,120*	3,360	7,480
Sterling Overseas Pay.	*600*	....	600	*2,160*	..	2,160	*880*	....	880	....	....	....
Rounding ..	....	....	....	..	40	40	....	....	....	....	....	....
	39,789	6,697	46,486	*22,800*	2,240	25,040	*15,920*	1,160	17,080	*4,120*	3,360	7,480
29, Police—												
Leave Salaries and Deputation Pay ..	*1,46,693*	19,267	1,65,960	*1,65,120*	15,480	1,80,600	*1,37,600*	30,280	1,67,880	*45,840*	....	45,840
Sterling Overseas Pay.	*1,12,178*	....	1,12,178	*1,11,320*	..	1,11,320	*1,37,800*	....	1,37,800	*1,46,960*	....	1,46,960
Stores for India ..	....	4,177	4,177	..	7,400	7,400	....	5,360	5,360	....	13,760	13,760
Other charges ..	*2,637*	....	2,637	*3,000*	..	3,000	*2,400*	....	2,400	....	....	....
	2,61,508	23,444	2,84,952	*2,79,440*	22,880	3,02,320	*2,77,800*	35,640	3,13,440	*1,92,800*	13,760	2,06,560
37, Education—												
Leave Salaries and Deputation Pay—												
(1) Anglo-Indian and European Communities ..	....	3,358	3,358	..	2,440	2,440	....	15,640	15,640	....	....	....
(2) Other Communities ..	*30,277*	28,479	58,756	*35,520*	31,160	66,680	*33,720*	12,760	46,480	*5,400*	....	5,400
Sterling Overseas Pay—												
(1) Anglo-Indian and European Communities ..	....	3,768	3,768	..	4,800	4,800	....	....	....	....	....	....
(2) Other Communities ..	*13,275*	10,059	23,334	*14,680*	6,400	21,080	*7,200*	6,800	14,000	*6,960*	6,400	13,360
Other charges ..	....	9,151	9,151	..	9,600	9,600	....	14,320	14,320	....	7,480	7,480
	43,552	54,815	98,367	*50,200*	54,400	1,04,600	*40,920*	49,520	90,440	*12,360*	13,880	26,240
Carried over ..	*8,86,526*	2,37,033	11,23,559	*8,51,280*	2,48,740	11,00,020	*7,97,040*	2,12,760	10,09,800	*4,29,200*	1,21,360	5,50,560

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*8,86,526*	2,37,033	11,23,559	*8,51,280*	2,48,740	11,00,020	*7,97,040*	2,12,760	10,09,800	*4,29,200*	1,21,360	5,50,560
38, Medical—												
Leave Salaries and Deputation Pay ..	*61,184*	10,579	71,763	*73,200*	38,320	1,11,520	*35,280*	1,080	36,360	*8,560*	..	8,560
Sterling Overseas Pay.	*42,685*	..	42,685	*53,440*	..	53,440	*46,520*	..	46,520	*66,680*	..	66,680
Stores for India ..	..	259	259	..	9,000	9,000	..	..	..	..	9,000	9,000
Other charges ..	..	..	..	..	..	..	..	80	80	..	..	..
	1,03,869	10,838	1,14,707	*1,26,640*	47,320	1,73,960	*81,800*	1,160	82,960	*75,240*	9,000	84,240
39, Public Health—												
Leave Salaries and Deputation Pay ..	*11,037*	3,690	14,727	*26,760*	4,720	31,480	*8,720*	..	8,720	..	..	..
Sterling Overseas Pay.	*7,818*	1,800	9,618	*7,600*	..	7,600	*7,280*	..	7,280	*8,800*	..	8,800
Stores for India ..	..	..	..	..	..	..	..	1,120	1,120	..	..	..
Other charges—*Add*— Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	..	..	..	..	6,120	6,120	..	6,160	6,160	..	5,160	5,160
	18,855	5,490	24,345	*34,360*	10,840	45,200	*16,000*	7,280	23,280	*8,800*	5,160	13,960
40, Agriculture—												
Leave Salaries and Deputation Pay ..	*8,379*	3,628	12,007	..	5,280	5,280	*5,240*	5,400	10,640	..	..	..
Sterling Overseas Pay.	*5,686*	..	5,686	*6,960*	..	6,960	*6,960*	..	6,960	*6,960*	..	6,960
Stores for India ..	..	8	8	..	..	..	..	..	..	..	..	..
	14,065	3,636	17,701	*6,960*	5,280	12,240	*12,200*	5,400	17,600	*6,960*	..	6,960
41, Veterinary—												
Leave Salaries and Deputation Pay ..	..	315	315	..	6,920	6,920	..	..	..	..	..	..
Sterling Overseas Pay.	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800
	4,800	315	5,115	*4,800*	6,920	11,720	*4,800*	..	4,800	*4,800*	..	4,800
Carried over ..	*10,28,115*	2,57,312	12,85,427	*10,24,040*	3,19,100	13,43,140	*9,11,840*	2,26,600	11,38,440	*5,25,000*	1,35,520	6,60,520

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged	Voted	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,28,115*	2,57,312	12,85,427	*10,24,040*	3,19,100	13,43,140	*9,11,840*	2,26,600	11,38,440	*5,25,000*	1,35,520	6,60,520
42, Co-operation—												
Leave Salaries and Deputation Pay ..	..	..	..	*4,000*	3,000	7,000	..	..	..	..	..	..
	..	..	..	*4,000*	3,000	7,000	..	..	..	..	..	..
43, Industries—												
Leave Salaries and Deputation Pay ..	..	..	..	..	7,800	7,800	..	..	..	..	..	..
Government Scholars— Allowances, fees, etc.	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India ..	..	588	588	..	..	..	..	5,000	5,000	..	560	560
Other charges ..	..	280	280	..	..	..	..	1,000	1,000	..	..	..
	..	868	868	..	7,800	7,800	..	6,000	6,000	..	560	560
47, Miscellaneous Departments—												
Leave Salaries and Deputation Pay ..	*5,638*	6,724	12,362	*30,040*	9,280	39,320	*27,480*	10,000	37,480	*7,960*	..	7,960
Sterling Overseas Pay.	*9,400*	..	9,400	*8,960*	..	8,960	*5,720*	..	5,720	*11,760*	..	11,760
	15,038	6,724	21,762	*39,000*	9,280	48,280	*33,200*	10,000	43,200	*19,720*	..	19,720
Carried over ..	*10,43,153*	2,64,904	13,08,057	*10,67,040*	3,39,180	14,06,220	*9,45,040*	2,42,600	11,87,640	*5,44,720*	1,36,080	6,80,800

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,43,153*	2,64,904	13,08,057	*10,67,040*	3,39,180	14,06,220	*9,45,040*	2,42,600	11,87,640	*5,44,720*	1,36,080	6,80,800
50, Civil Works—												
Leave Salaries and Deputation Pay ..	*49,784*	2,679	52,463	*49,300*	12,200	61.500	*54,240*	14,200	68,440	..	10,320	10,320
Sterling Overseas Pay (ordinary) ..	*37,738*	1,800	39,538	*36,940*	..	36,940	*34,080*	..	34,080	*41,680*	..	41,680
Sterling Overseas Pay (Central Road Fund)	*2,137*	..	2,137	*2,160*	..	2,160	*440*	..	440	..	..	..
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri.. ..		..	..	..	—6,100	—6,100	..	—6,160	—6,160	..	—5,160	—5,160
	89,659	4,479	94,138	*88,400*	6,100	94,500	*88,760*	8,040	96,800	*41,680*	5,160	46,840
55, Superannuation—												
(*a*) Contribution payable to the Central Government in respect of—												
Pensions of Officers appointed by the Secretary of State etc.— ..	*19,38,674*	..	19,38,674	*20,30,000*	..	20,30,000	*19,70,000*	..	19,70,000	*19,78,000*	..	19,78,000
Pensions under the Indian Civil Service Family Pension regulations ..	..	..	..	*18,000*	..	18,000	*18,000*	..	18,000	*18,000*	..	18,000
Passage Gratuities ..	*1,012*	..	1,012	..	..	..	..	..	..	..	..	..
(*b*) Other pensions ..	..	2,78,587	2,78,587	..	3,08,000	3,08,000	..	3,08,000	3,08,000	..	3,00,000	3,00,000
	19,39,686	2,78,587	22,18,273	*20,48,000*	3,08,000	23,56,000	*19,88,000*	3,08,000	22,96,000	*19,96,000*	3,00,000	22,96,000
Carried over ..	*30,72,498*	5,47,970	36,20,468	*32,03,440*	6,53,280	38,56,720	*30,21,800*	5,58,640	35,80,440	*25,82,400*	4,41,240	30,23,640

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*30,72,498*	5,47,970	36,20,468	*32,03,440*	6,53,280	38,56,720	*30,21,800*	5,58,640	35,80,440	*25,82,400*	4,41,240	30,23,640
56, Stationery and Printing—												
Leave Salaries and Deputation Pay ..	..	6,414	6,414	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	..	1,566	1,566	..	3,200	3,200	..	3,200	3,200	..	3,200	3,200
Stores for India ..	..	31,135	31,135	..	59,000	59,000	..	11,560	11,560	..	25,320	25,320
Renewals and Replacements ..	..	..	..	..	300	300	..	..	..	..	11,500	11,500
Less—Amount transferred from the Depreciation Fund.	..	—21,038	—21,038	..	—300	—300	..	..	..	..	—11,500	—11,500
Rounding ..	..	..	..	..	..	..	..	..	..	..	..	..
	..	18,077	18,077	..	62,200	62,200	..	14,760	14,760	..	28,520	28,520
57, Miscellaneous—												
Other charges ..	..	348	348	..	600	600	..	480	480	..	480	480
	..	348	348	..	600	600	..	480	480	..	480	480
Total Expenditure, on Revenue Account ..	*30,72,498*	5,66,395	36,38,893	*32,03,440*	7,16,080	39,19,520	*30,21,800*	5,73,880	35,95,680	*25,82,400*	4,70,240	30,52,640
83, Payments of commuted value of pension—												
Contribution payable to the Central Government in respect of commutation of pensions of officers appointed by the Secretary of State for India ..	*7,231*	..	7,231	*40,000*	..	40,000	*40,000*	..	40,000	*40,000*	..	40,000
Other payments ..	..	17,845	17,845	..	10,000	10,000	..	10,000	10,000	..	16,000	16,000
	7,231	17,845	25,076	*40,000*	10,000	50,000	*40,000*	10,000	50,000	*40,000*	16,000	56,000
GRAND TOTAL ..	*30,79,729*	5,84,240	36,63,969	*32,43,440*	7,26,080	39,69,520	*30,61,800*	5,83,880	36,45,680	*26,22,400*	4,96,240	31,18,640

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